ANNUAL REPORTS

OF THE

TOWN OFFICERS

OF THE

Town of Palmer

AND OF THE

RECEIPTS AND EXPENDITURES

FOR THE

YEAR ENDING DECEMBER 31, 1937

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LOTHROP PRESS
28 FORT ST.
SPRINGFIELD, MASS.

Town Officers — 1937

Town Clerk

JOHN T. BROWN — Term expires 1939

Town Treasurer, 1 year

ROBERT L. McDONALD

Collector of Taxes, 1 year

JOHN T. BROWN

Selectmen, 1 year

WILLIAM F. GRISWOLD, Chairman
AUGUST AMMANN, HARRISON W. THOMPSON

Assessors

DANIEL V. FOGARTY, Chairman	Term expires 1939
OSCAR F. BRESSETTE	Term expires 1938
DAVID B. SMITH	Term expires 1940

Board of Public Welfare

GEORGE E. CALLAHAN, Chairman	Term expires 1939
JOHN K. McKENZIE	Term expires 1940
MICHAEL PELCZARSKI	Term expires 1938

Auditors, 1 year

EVERETT W. CARPENTER
FREDERICK J. HODSON ELMER J. THOMAS

Tree Warden, 1 year

DUSTIN E. GUNN

Constables, 1 year

MICHAEL COLLINS THOMAS W. HOLT
LAWRENCE W. LaFOREST
JAMES H. MacGEACHEY STEVEN J. SALAMAN

School Committee

LOUISE M. CUSHMAN, Chairman	Term expires 1938
CHARLES GIROUX, M. D.	Term expires 1938
ELIZABETH I. CORNISH	Term expires 1939
WILLARD E. SEDGWICK, D.M.D.	Term expires 1939
FLORENCE H. CALLAHAN	Term expires 1940

Board of Health

ALFRED COULTER, Chairman	Term expires 1939
FRANK W. FLEURY	Term expires 1938
THOMAS H. GREENWAY, M. D.	Term expires 1940

Cemetery Commissioners

LOUIS J. BRAINERD, Chairman	Term expires 1940
DAVID L. BODFISH	Term expires 1938
ROBERT E. FAULKNER	Term expires 1939

License Commissioners, 1 year

ROBERT A. SWAIN, Chairman
CHARLES J. FOUNTAIN WILLIAM E. OTIS

Planning Board

WILLIAM S. DILLON	Term expires 1938
FRANK D. DUFFY	Term expires 1938
CHARLES F. DINGMAN	Term expires 1939
GEORGE L. WARFIELD	Term expires 1939
EDWIN J. DUNCAN	Term expires 1940
MICHAEL J. SULLIVAN	Term expires 1940

Town Clerk's Report

The following dog licenses were issued during the year ending December 31, 1937:

Males	455
Females	49
Spayed Females	92
Kennel	1
Total	597

Paid Town Treasurer during 1937 $1,244.60

The following Vital Statistics were received for record for the year ending December 31, 1937:

Number of births	166
Number of marriages	127
Number of deaths	119

JOHN T. BROWN,

Town Clerk

VITAL STATISTICS

The attention of parents and others is called to the following Vital Statistics. It is important that these records should be correct. If any errors or omissions are discovered, the Town Clerk will deem it a favor to have the same reported to him at once, and he will make the corrections in accordance with the law. Parents should also know that a proper return of birth is made, as it may be of great importance in after life.

Births

DATE	NAME OF CHILD	PARENTS
January		
1	Blanche Louise Brothers	Leo and Bronislawa
1	Barbara Anne Young	Robert and Madeline
3	Roberta Jean Lusty	Robert and Marion
4	Eileen Claire Sullivan	Timothy F. and Anna R.
7	Mugerdich Garibedian	Gabriel and Mary
7	Jane Marlyn Kinmond	Harold and Grace
7	Marilyn Lelia Reynolds	Edward A. and Inez M.
7	Shirley Linda White	Eugene and Doris
8	Roger Payne Lamb	Harold F. and Henriette
14	Mary Lawrence	J. Fred and Mary A.
15	Joseph Bates	Walter and Delphine
20	Ernest Lester Morse, Jr.	Ernest L. and Beatrice
21	Patricia Ann Harpek	Adam and Sophie
28	John Tyburski	Stephen A. and Helen E.
30	Franklin Roosevelt Wozniakowski	Chester and Marguerite
February		
4	Michael Wojnilowicz	Michael A. and Mary
8	Richard James McLean	Howard E. and Kathryn
10	Eleanor Doris Kowalczyk	Charles W. and Victoria
12	Kenneth Benard Meyer	Bernard K. and Marjorie G.

DATE	NAME OF CHILD	PARENTS
February (cont.)		
13	George Henry North	Ernest G. and Bernice
14	Edward Maynard Robinson	Joseph W. and Margaret M.
16	Ann Marilyn Mulvey	James H. and Sadie F.
18	Joseph Renaud	Almanzor and Laura
21	George Andrew Ridz	Stanley and Katherine
21	Robert Gervais Wordrop	A. Raymond and Imelda E.
22	Erma Loraine Crosby	Erwin and Hazel
25	Frank Piechota	John and Katie
26	Judith Fay Duquette	Andrew and Alice
27	Marcia Mary Kapinos	Martin E. and Nellie
27	David Henry Roberts	Henry A. and Alice L.
March		
5	Weldon Edmund Poland	Elmer B. and Rubie A.
6	David Allen Cambo	Walter H. and Eileen F.
7	Constance Dolores Comeau	Rosario J. and Dolores V.
8	Lawrence Edward Santucci, Jr.	Lawrence E. and Virginia
9	Howard Wallace Stone	Archie W. and Audrey L.
16	Barbara Louise Gunn	Henry G. and Gertrude
17	Elizabeth Jane Hulse	Chester E. and Dorothy E.
20	Ruth Madeline Marier	Felix and Florence
27	David Lynch	Francis J. and Eileen M.
27	———— Holmes	Wesson K. and Gertrude E.
April		
1	Joseph Henry Kargol	Frank and Josephine
7	Forest Frederick Frew	Bernard and Grace
10	Judith Garvey	James David and Julia H.
12	Joseph Wing Dugay	Stephen J. and Phoebe E.
12	Charlotte Belle Hovey	Alan and Jessie E.
13	Eleanor Robak	Stanley J. and Mildred A.
14	Shirley Rita Filinson	Louis and Frieda
14	Margaret Helen Prophet	Alta E. and Helen G.
21	Joyce Koziol	Joseph J. and Genevieve
23	Ronald Albert Labier	Edmund A. and Albertine
23	Claire Evelyn Venne	Frank and Eva
28	John Thomas Walsh	Thomas E. and Ruth M.
May		
3	Donald Louis DePace	Dominic and Flavia
8	Donald Patrick Cantwell	Bernard R. and Eva

DATE	NAME OF CHILD	PARENTS
May (cont.)		
9	David Cheney Roche	Bernard and Eileen M.
10	Sarah Jane Kenyon	Charles J. and Charlotte
13	Marjorie Mae Brothers	Arthur J. and Clara
13	Patricia Helen Siegel	Edward M. and Serine F.
15	William Francis Cantwell	John R. and Mary A.
16	John Peczak	Bernard S. and Jean M.
24	Frederick Swiderski	John and Mary
25	Robert Irving Warka	Charles A. and Catherine T.
26	Homer Carl Boyer	Henry H. and Dorothy
26	Edward Walter Rutkowski	Edward and Lucy
27	Irene Mary Augustine	Michael J. and Edna C.
June		
3	Nancy Marie Smith	James J. and Alice M.
8	Barbara Gulliksen	Gullik and Mary
16	Albert Chester Forsman	Albert F. and Edith G.
19	David George Henrichon	Edward and Alice J.
19	Peter John Pothier	Lester H. and Vivian
22	Richard Albert Berry	Chester A. and Leona
25	Jane Carolina Drawec	John and Agnes
25	Mary Elizabeth Socha	Stephen W. and Sophia
29	Sandra Lee Penzenstadler	Joseph and Esther
July		
2	Donald Michael Mikna	Michael and Emma
2	Janice Elaine Dusza	Albian and Lillian
3	Doris Louise Molleur	Edward and Josephine
4	Yvette Antoinette LeBlanc	George W. and Mabel H.
5	Ann Marie Chicoine	Euclide and Viola
8	Thomas James Collins	Robert and Helen
11	Claudette Jane Ouellette	Joseph E. and Helen
17	Thomas Paul Kelley	Lawrence and Geraldine R.
19	Jack William Lynch	William F. and Victoria
20	Barbara Kluceski	Stanley H. and Helen M.
22	Allan Edward Heine	Paul C. and Julia A.
24	Elizabeth Helen Deland	Warren A. and Thelma
27	Ann Theresa Bernat	Antoni and Julia
31	William Patrick Murphy	Bernard and Helen

DATE	NAME OF CHILD	PARENTS
August		
1	George Hugh Flynn	John and Kate G.
6	Judith Anne Marine	Charles A. and Margaret
7	Daniel William Murphy	William J. and Emilie J.
12	Paul Harrison Welsh	John H. and Helen R.
14	Henrietta Mary Szucki	Casimer F. and Henrietta
13	Stephen Joseph Szaban	Stephen and Ida
15	Lawrence Charles Lavigueur	Lawrence L. and Sylvia
18	Constance Eleanor Ora Bressette	Leo J. and Gertrude A.
18	Carolyn Bertha Witek	Joseph and Katherine
19	George Orville Merceri	Andrew and Irene
26	Carol Audrey MacGowan	Donald H. and Esther
29	John Swist	John F. and Julia
29	Jerome Zisk	Stanley P. and Kathleen
28	George Arthur Smith	Donald E. and Claudia
September		
3	Kenneth Louis Johnson	Ralph E. and Beatrice
3	Patricia Ann Flaherty	Eugene F. and Gladys M.
3	Thomas John Flaherty	Eugene F. and Gladys M.
4	Robert Joseph Dion	Joseph A. and Marguerite M.
5	Rosalie Allbrycht	John and Sophie M.
7	Edward Anthony Perry	Isadore and Sophia
9	Judith Eleanor Evasius	Peter and Agnes
11	Donald Frederick Huckins	John F. and Lucy L.
13	Robert Everett Chaffee	Ralph M. and Lillian
16	Stanley Wilga, Jr.	Stanley and Sophia
17	Rudolf Cebula, Jr.	Rudolf and Bernice C.
19	Jessie Findley Coolong	Charles T. and Jessie
19	Shirley Louisa Desrosier	Charles A. and Rose
21	James John Larkin, Jr.	James J. and Lucia J.
25	Carolyn Mae Grove	Edward R. and Ruth
28	Richard Siemienkiewicz	John and Jessie
October		
6	Michael Francis Sullivan	John R. and Frances C.
9	Joanne Ford	John E. and Eva
10	Rufus Rockhill Oliver	Rufus and Eugenie
11	Lenora Josephine Noble	Stanley and Stella A.
14	Lawrence Daniel Holt	Lawrence and Cecile
15	Eunice Lorraine Bressette	George A. and Irene

DATE	NAME OF CHILD	PARENTS
October (cont.)		
19	Everett Leighton Walker	Charles L. and Doris
20	Edward Gernon	Edward and Alice
23	Marie Irene Theresa Philibotte	Joseph and Beatrice
24	Elenore Elizabeth Lisowski	John and Mary
24	Ann Elizabeth Rehley	James and Helen
26	John Francis Styspeck	Francis H. and Julia
28	Gordon Dwight Stinson	Howard and Helen
30	John Joseph Garvan	John J. and Ada
November		
1	Edward Dernoga	Walter and Anna
4	Henrietta Mastalerz	John and Frances
6	Brenda Anne Phillips	Kenneth and Esther
10	Barbara Ann Bouchard	Russell E. and Ida
14	Henry Joseph Garceau	Edward and Eva
20	William Buckley Clark, Jr.	William B. and Alice C.
22	Thomas Peter Senecal	Henry M. and Anna R.
23	Demetrios Vasilios Pappademetrion	William and Georgia
26	Rene Hector Ducharme	Elphege and Dorilla
30	Robert Corbin Hayes, Jr.	Robert C. and Julia A.
December		
2	Patricia Jane Dansereau	Albert and Sophie
4	Gloria Anne Bradley	Carlos and Dorothy
8	Stanley Salamon	Stanley and Amelia
18	Raymond Earl Heck, Jr.	Raymond E. and Mary E.
18	John Albert White	Eugene and Doris
26	John Albert Mahitka	John A. and Evelyn
30	John Maurice Hopkins	John E. and Edna
30	Caroline Elizabeth Slowick	Joseph E. and Elizabeth A.

Marriages

DATE	GROOM	RESIDENCE	BRIDE	RESIDENCE
January				
9	Francis B. Smith	Gilbertville	Mary S. Gosselin	Gilbertville
14	Leo Prova	Agawam	Irene Sicard	Holyoke
23	Raymond L. Hemphill	Palmer	Mildred M. Chase	North Troy, Vt.
23	John C. Kenny	Palmer	Jane S. Dillon	Palmer
23	Lawrence D. Holt	Palmer	Cecelia H. Hadenchuk	Palmer
24	Arthur W. Desotell	Springfield	Anna E. Chaffe	Palmer
February				
1	Louis E. Abbate	Palmer	Rena F. Cordiali	Palmer
1	John J. Gralenski	Palmer	Amelia Douzuk	Ludlow
8	Joseph Gancorz	West Warren	Laura M. Pietryka	Palmer
8	Bronislaus Grabowski	Wales	Julia Czupryna	Belchertown
21	William A. Towlson	Ware	Stasia A. Szado	Palmer
March				
21	Dickran Maderian	Providence	Acabi Dulgarian	Palmer
27	James Gallagher	Palmer	Marguerite M. Matte	Palmer
29	Rudolph S. Misievicz	Palmer	Lillian Bonneville	Palmer
30	Frederick H. Bachand	Palmer	Annette G. Riopel	Willimansett
30	Angelo M. Capozza	Springfield	Mary C. Koziol	Springfield
April				
2	Harold E. Dwyer	Palmer	Lillian A. Winkler	Palmer
5	Henry Zulkiewicz	Ware	Frances T. Soltys	Palmer
11	Joseph J. Nietupski	Palmer	Helen T. Smigiel	Belchertown
16	John J. Weir	West Warren	Agnes Ritchie	Palmer
17	Matthew Laska	Warren	Theresa M. Levidge	Palmer
19	Frank J. Zebrowski	Palmer	Stella S. Rypel	Ludlow
25	Robert W. Chase	Worcester	Anne E. O'Donnell	Worcester
25	Leroy B. Coto	Palmer	Marcella R. Thayer	Belchertown
28	Earl F. Roos	Palmer	Constance A. Watling	Palmer
28	Stanley A. Szabla	Palmer	Irene K. Piesz	Ludlow

DATE	GROOM	RESIDENCE	BRIDE	RESIDENCE
May				
8	Edwin C. Walker	Palmer	Catherine E. Bugbee	Palmer
12	Arthur B. Andrade	Palmer	Sophie H. Lazarz	Thompsonville, Ct.
15	Andrezej Bawol	Palmer	Anna Mikulski	Chicopee
18	Zigmond Bosky	Holyoke	Sally Zabka	Palmer
19	Harry F. Phillips	Palmer	Elinor Fallon	Monson
19	Emerson D. Phelps	Wilbraham	Dorothy M. Beane	Wilbraham
29	Francis R. Burke	Boston	Anna H. Hebert	Palmer
31	Charles O. Deschaine	Palmer	Estelle F. Bedford	Indian Orchard
31	John F. Fitzpatrick	Palmer	Mary M. Connors	Westfield
31	Teofil J. Tenczar	Palmer	Antonia T. Jajuga	Palmer
June				
2	Casmir W. Zaranek	Indian Orchard	Wanda A. Koziol	Palmer
5	David J. Lomasney	Palmer	Rollanda O. Berthiaume	Palmer
5	Joseph L. Sierakowski	Palmer	Helen T. Santucci	Palmer
7	Michael J. Kulig	Palmer	Anna R. Wojtowicz	Palmer
7	Herman H. Rudzinski	Webster	Mary A. Sakowski	Palmer
8	Frank L. Appleby	Monson	Elizabeth G. Garrison	Palmer
14	Frederick C. Rathbone	Palmer	Cornelia V. Geyer	Ware
19	Joseph A. Mercure	Belchertown	Ellen E. Collins	Palmer
19	Harley H. Kennett	Palmer	Lois D. Brooks	Palmer
19	Joseph V. Witek	Palmer	Katherine C. Musial	Ware
19	Philip J. Wood	Albany, N. Y.	Florence M. McMurray	Fitchburg
21	Henry J. Kosmider	Palmer	Emelia D. Muniec	Palmer
26	Raymond H. Bourdon	Wilbraham	Sylvia G. Clarke	Agawam
28	Edward A. Dulude	Palmer	Helen N. Marusinski	Palmer
28	Joseph Lafskina	Palmer	Julia R. Wilga	Palmer
28	Edward C. Patnaude	Palmer	Sophy A. Skowyra	Palmer
28	Walter F. Rudnick	Belchertown	Sophie C. Klaus	Palmer
July				
1	Glennon L. Paine	Palmer	Isoline D. Niquette	Monson
3	Franklin A. Gale	Palmer	Gladys M. Blair	Palmer

DATE	GROOM	RESIDENCE	BRIDE	RESIDENCE
July (cont.)				
3	William E. Holt	Palmer	Helen J. Fron	Ware
3	Alexander Mega	Palmer	Ruth Hyland	Fiskdale
3	Joseph P. Zagraniczny	Palmer	Louise S. Pilch	Palmer
5	Edward A. Bachand	Palmer	Marguerite A. Laviolette	Palmer
5	John E. Janosz	Palmer	Genevieve G. Tenczar	Palmer
5	Alphonse E. Murray	Ware	Veronica S. Majka	Palmer
5	Edward L. StAmand	Palmer	Mary C. Kielbania	Ludlow
10	Frank Prouty	Palmer	Jean B. Blake	Ludlow
22	Donald A. Buffington	Monson	Doris A. Maynard	Palmer
24	Vital W. Desmarais	Palmer	Germaine B. Lavigne	Palmer
25	John F. Malone	Waltham	Rosemarie Ellery	Waltham
24	Omer E. Dupuis	Palmer	Jeanne V. Lysik	Monson
29	Gerald J. Brigham	Marlborough	Dorothy G. Chouinard	Palmer
31	Alphonso Adreano	Milford	Vincenza Santoro	Milford
31	Bernard E. Greenwood	Palmer	Ruth H. Nelligan	Ware
August				
8	Leo M. Domey	Palmer	Stephanie M. Mega	Palmer
8	Louis D. Hyde	Brookfield	Harriette M. Garrison	Palmer
9	John A Dougal	Palmer	Stephanie Kozik	Ware
16	Joseph P. Zajk	Palmer	Lottie K. Kowal	Indian Orchard
21	Frank Grabowski	Wales	S. Anne Zisk	Palmer
25	Stanley J. Jarosz	Monson	Phyllis Staniszewski	Monson
28	Raymond J. Hebert	Monson	Lois B. Blakeslee	Monson
28	Magloir Lebel	Palmer	Beatrice Cadieux	Palmer
30	Casimir Urban	Ware	Mary G. Dymek	Palmer
September				
4	Thomas R. Duffy	Springfield	Mary M. Harrington	Palmer
4	Albert P. Reining	Northfield	Nellie M. Martel	Northfield
4	Robert A. Fountain	Palmer	Florence A. Martel	Ware
5	Peter J. Wansick	Warren	Victoria L. Jorczak	Palmer
6	Joseph J. Stachowicz	Palmer	Wladyslawa Z. Holewa	Palmer
6	George E. Callahan	Palmer	Catherine C. Gloster	Palmer
6	Ernest Danis	Baltimore, Md.	Dorothy G. Gervais	Palmer
6	Robert D. Dennis	Indian Orchard	Veronica Landry	Palmer

DATE	GROOM	RESIDENCE	BRIDE	RESIDENCE
September (cont.)				
6	Joseph J. Kieltyka	Indian Orchard	Anna J. Piechota	Palmer
6	Joseph E. Midura	Palmer	Julia M. Bawol	Palmer
6	John N. Noga	Southbridge	Rose C. Kuzniar	Palmer
16	John J. Miller	Springfield	Helen O. Nye	Springfield
18	Harry B. Sanborn	Palmer	Martha L. Burch	Springfield
22	Anthony H. Fiore	Thompsonville, Ct.	Ida F. Kulis	Palmer
22	Benjamin K. Joel	Pawtucket, R. I.	Marie E. Goodwin	Pawtucket, R. I.
22	James J. Kennedy	Worcester	Kathryn C. Jordan	Palmer
24	George R. Smith	Palmer	Esther M. Miner	Springfield
25	Evert W. Gustafson	Monson	Polly T. Starzyk	Palmer
25	Jerry Kasperian	Palmer	Georgianna Gaboury	Palmer
25	Ralph E. Stevens	Palmer	Louise C. Graciano	Palmer
27	Edward Smith	Ware	Julia C. Gondek	Palmer
October				
9	Merrill E. Collins	Palmer	Stephanie Podkowka	Ware
11	Frank W. Krzynowek	Palmer	Emelia T. Pilch	Palmer
12	Stanley J. Soltis	Palmer	Genevieve E. Kosmider	Palmer
12	Albert A Boissy	Palmer	Eleanor C. Gervais	Gilbertville
12	Michael A Topor	Palmer	Adele M. Pietras	Palmer
17	John Kasparian	Palmer	Lucy Ahlijian	Worcester
21	Clifford Bailey	East Hartford, Ct.	Harriet E. Scott	Hartford, Ct.
22	Leroy W. Taylor	Springfield	Annie M. Ford	Springfield
25	Robert N. Allen	Wales	Mary A. Dragon	Palmer
25	Edward J. Swiatek	Ware	Wiktorya J. Muniec	Palmer
30	Mahmed Taher	Palmer	Teresa C. Hafiz	Brooklyn, N. Y.
November				
11	Arthur Magoni	Palmer	M. Eleanor Curtin	Palmer
11	G. Theodore Worcester	Hartford, Ct.	Caroline C. Cahoon	Hartford, Ct.
13	Harry R. Coyer	Palmer	Eugenie A. Brod	Chicopee
15	Stanley P. Walch	Wilbraham	Mabel E. James	Wilbraham
17	Wilfred P. Cyr	Palmer	Margaret A. Brouilette	Palmer
20	Ernest Nye	Springfield	Jennie L. Drufva	Springfield

DATE	GROOM	RESIDENCE	BRIDE	RESIDENCE
November (cont.)				
22	John F. Brackinisky	No. Wilbraham	Anna J. Konicki	Palmer
22	Fred Rusiecki	Palmer	Clara C. Lanski	Palmer
24	Karl W. Arlin	Monson	Tynne M. Guhakka	Monson
24	Anthony J. Koziol	Ware	Joanna M. Marciniec	Palmer
25	Adam L. Bigda	Palmer	Alma E. Gouvin	Palmer
25	Fred J. Gancarz	Chicopee	Joanne V. Kusek	Palmer
25	Lawrence J. Kozlik	Belchertown	Stephanie J. Stolarz	Palmer
December				
18	Wilbur J. Murphy	Chicopee	Viola F. Wenig	Chicopee
23	Joey H. Staniszewski	Monson	Harriet E. Hulse	Monson
28	Francis J. Lyons	Marlboro	Pearl A. McLean	Belchertown

Deaths

DATE	NAME	YEARS	MONTHS	DAYS
January				
1	Jan Topor	50		
9	Alfred Jackson	62	7	
14	Robert John Carr	27	4	20
16	Eva Tatro Thayer	68		
17	Stella G. Naylor	43	4	1
18	Josepy Lucy	53	2	15
26	Ellena Sughrue	70		
28	Jennie E. Bard	70		
30	Martin Pilch	53		
February				
1	Albert Skavinsky	23	1	23
4	William R. Tyers	89		28
8	Blanche L. Brothers			5 weeks
8	Lenise L. Goodrow	68		
12	Joseph Chabot	81		
16	Frank A. McDonald	33		
18	Harriet R. Tabor	59		
21	Emma I. Root	71		6
23	Patrick M. Kennedy	75		
23	Joseph Thrasher	58	4	17
March				
2	George E. Clough	59	5	27
10	Inez B. Fuller	77	5	21
11	Peter Bubon	46		
11	Grace R. Domey	42	7	
13	Mary L. Boissy	83	4	24
17	Francis McDonald	2	5	12
19	Matilda Bouthillier	76	1	8
26	Roy E. Cummings	63	7	22
27	Beatrice A. Lapean	31		
28	——— Holmes			1

DATE	NAME	YEARS	MONTHS	DAYS
April				
2	Josephine Graziano	53		
6	Walter Topor	30		
19	Catherine St Amand	80	2	22
22	Joseph J. Domey	60		26
22	Sister Mary Lawrence	50	5	20
23	Richard W. Garceau	1	6	3
25	Julia A. Fleming	73		
25	Katherine Griffin	42		
27	Fred Brooks	45		
28	Mary G. Finnerty	about 55		
28	Jacqueline Keyes	1	3	14
May				
1	Peter E. Bard	77		
3	Ernest E. Blodgett	69	8	7
7	Alexander Allen	66		
10	Warwac Mastalerz	28	8	23
11	Frank Pilch	33		
29	Jane Henderson	65	7	5
June				
5	Mary Hines	72		
5	Horace F. Parker	59	2	4
10	Mitchell Kulig	10	8	16
23	Clarence F. Harrington	46	4	11
23	Nancy L. Wight			2
26	H. Walter McFarland	81	9	19
30	Alice M. Thrasher	4		24
July				
2	James W. Seely	72	10	13
10	Adin Ryder	67		
12	Malgorzata Siok	59		
21	Christiana F. Labelle	59		
24	Elizabeth M. Sloan	85	1	26
27	Thomas A. McCrea	69	3	4
29	Lydia M. Palmer	57	7	26

DATE	NAME	YEARS	MONTHS	DAYS
August				
2	Johanna W. Lindstrom	71	1	29
6	Joseph O. A. Boissy	44	6	6
18	Elizabeth Phillips	43		
24	Cora E. Lemon	62	6	6
25	Mary E. Barton	86	2	25
27	Adam Bobrowski	59		
29	Jerome Zisk		1 Hr.—30 Min.	
September				
1	Ina G. Vineux	58	4	10
3	Rozalia Kulas	42		
13	Nancy Caryl	78	3	21
19	John Parda	78		
26	Lucy R. Girard	79		
26	Mary A. Murray	93	4	16
29	Ellen S. Thomas	71		
October				
4	Julia Bernat	33		
8	Isaac Cole	64	1	7
10	Charles Moore	69	7	4
10	John E. Reig	62		
11	Jeannette E. Riel	13	3	29
11	John C. Wilson	59	8	27
12	John Cahill	77		
22	Edward Gernon			2
24	Bridget A. Sullivan	71		
27	Carl H. Hansen	57		
27	Ernest L. Needham	79	4	1
27	Frank J. Roche	64	5	5
31	Napoleon Fortier	74		
November				
1	Delia N. Smith	74	3	11
2	Harry E. Siske	60		
11	Marceline L. Gaulin	41		
13	Barbara A. Landers	1	9	16
15	Ivain T. Brouillette	81	9	29

DATE	NAME	YEARS	MONTHS	DAYS
November (cont.)				
15	Joseph Jacek	58		
22	Fred Bessette	49		
23	Frank H. McCoy	67		
27	William J. Mullen	44	5	21
28	Amanada V. Gay	64	11	10
December				
7	Samuel J. Cole	62		
9	Stanislas Salamon			1 hour
22	William Garvin	86	9	26
22	Katarzyna C. Handzel	41		
24	Agnes V. Stokes	55		
26	Bertha R. Pernoski	49		
26	Nellie P. Jaworeck	68		
27	Robert M. Henrichon	12	3	17
28	William H. Letter	6	8	22
30	Anthony Zielewicz	60		
31	Almeda M. Field	83	8	10

Cemetery Commissioners' Report

The Cemetery Commissioners hereby submit their report for the year 1937.

A portion of the addition to Oak Knoll cemetery has been laid out into lots, making an addition of 447 lots to the area of that cemetery.

By the help of the Federal Government water has been introduced into Four Corners cemetery, a much needed improvement.

Donations to the "Perpetual Care" fund have been made covering nine additional lots.

A drainage system for Oak Knoll cemetery is badly needed, there being no outlet at present for the water coming from the surrounding hills. A consequent expense of about one hundred dollars to repair damage has to be made annually.

The extension of the drives running from the area near the tomb to Converse Street and an opening to that street, with an oil surface, should be made, as the roads are too narrow for modern vehicles to make the corners where unnecessary. To maintain forty acres at a cost that even approaches the sum used for ten, in former days, requires a careful attention to details that make expense without corresponding benefit.

RECEIPTS

Appropriations			$5,485.00
Sale of lots:			
Oak Knoll	$ 229.00		
Four Corners	35.00		
Palmer Center	3.00		
		$ 267.00	
Earnings:			
Care of lots	$1,703.02		
Grading lots	99.00		
Opening graves	358.00		
Foundations	71.77		
		$2,231.79	$2,498.79

BILLS RECEIVABLE

Frank P. Carroll, grading, 1928	$ 13.50	
Elizabeth M. Cross, lot, 1932	20.00	
Sadie Trumble, care, 1932	2.00	
Raymond Milligan, care, 1933-'34	4.00	
Fred I. Collis, care, 1933-'34	4.00	
Fred L. Snow, care, 1936	2.00	
Mrs. Anna H. Rose, grave	13.00	
P. M. Emery, care	3.00	
Lena C. Langwald, care	2.00	
A. E. Peterson, care	2.00	
A. T. Kenyon, care	2.00	
		$67.50

EXPENDITURES

Salary	$ 150.00	
Printing and postage	11.00	
Supplies	547.21	
Labor	3,865.63	
Truck	368.13	
Equipment and Repairs	61.46	
Fertilizer	137.50	
All Others	343.95	
Balance	.12	
		$ 5,485.00
Paid R. L. McDonald, Treasurer		
Sale of lots	$ 267.00	
Earnings	2,231.79	
		$ 2,498.79

PERPETUAL CARE FUNDS

NAME	PRINCIPAL	PRESENT CONDITION
Henry Scism	$ 100.00	$ 112.85
John A. Squier	100.00	105.07
C. E. Hendricks	100.00	103.66
Laura E. Child	500.00	519.01
Minnie K. Bennett	200.00	217.49
Avery W. Green	200.00	210.23
Waterman Fuller	200.00	219.26
John and Lucy Smith	200.00	203.77
W. A. Breckenridge	200.00	207.09
James W. Snow	100.00	104.64
Franklin Blanchard	100.00	101.88
John H. Haynes	200.00	222.78
Mary A. Shaw	100.00	105.27
Jane A. Gibson	100.00	115.56

NAME	PRINCIPAL	PRESENT CONDITION
E. B. Gates	$ 200.00	$ 209.89
Louise M. Waid	200.00	254.24
Amos A. Allen	100.00	115.25
Torrey Fund	100.00	108.68
Pliney Cooley	50.00	56.44
Henry G. Loomis	200.00	210.50
William Holbrook	200.00	213.26
Maria Lawrence	500.00	634.60
Keyes Foster	100.00	104.91
Harriet Coolidge	200.00	226.10
Mrs. L. W. Brown	200.00	291.71
Eliza J. Kenerson	200.00	217.23
William Merriam	200.00	231.43
Mary Redding	50.00	52.01
D. S. Davis	200.00	204.11
Marshall Andrews	200.00	208.81
Ambrose M. Andrews	200.00	218.65
Enos Calkins	100.00	112.37
Samuel C. Rogers	200.00	222.83
W. G. Kenerson	100.00	108.13
M. B. Chapman—G. B. lot	100.00	101.66
M. B. Chapman—S. C. lot	200.00	249.91
Julia H. Henry	100.00	115.29
Isaac King	150.00	157.05
Abel H. Calkins	100.00	104.48
Edward C. Sexton	100.00	109.15
Henry A. Moore	100.00	107.67
J. S. Koster	100.00	109.79
Melissa Hall	150.00	160.91
Jeremiah Long	1,000.00	1,000.00
Porter Plympton	100.00	104.47
Clymena P. Fuller	150.00	164.56
Abigail T. Nichols	50.00	54.57
Mary Hastings	100.00	112.37

NAME	PRINCIPAL	PRESENT CONDITION
Orrin B. Smith—O. B. S. lot	$ 200.00	$ 223.04
Orrin B. Smith—T. B. S. lot	100.00	113.84
Laura P. Green	100.00	105.84
J. H. Kenerson	100.00	103.10
William Harvey	150.00	174.42
Alden L. Fletcher	60.00	62.76
Carrie A. Kurtz	100.00	105.70
Ralph Green	200.00	245.26
Meriva L. Capen	100.00	104.92
Minerva R. Olds	100.00	105.45
Otis C. Lyon	100.00	110.95
Hitchcock-Graves	100.00	106.05
Minerva M. Gates	200.00	227.86
Rogers-Paine	150.00	174.59
Elizabeth D. Moore	100.00	108.84
Mary E. Bailey	100.00	105.65
M. M. Rogers	100.00	104.82
Nellie S. Hooker	75.00	85.27
Ethan Warriner	100.00	103.70
Lizzie E. Fletcher	100.00	112.80
Andrew Pinney	100.00	122.27
Frank F. Marcy	500.00	510.43
Thomas McDougall	100.00	112.37
Sarah J. Winter	200.00	214.36
C. B. Fiske	200.00	232.00
Minnie B. Converse	500.00	554.26
Amelia M. Culver	100.00	110.95
Omer W. Marcy	100.00	104.65
Frank M. Eager	250.00	257.85
Maria Ritchie	100.00	112.99
C. H. Burleigh—A. B. lot	100.00	104.03
Julia A. Burleigh—B. B. lot	100.00	112.37
C. H. and J. A. Burleigh—J. W. C. lot	25.00	27.15
Emily M. Holdsworth	100.00	104.89

NAME	PRINCIPAL	PRESENT CONDITION
Sarah D. Smith	$ 100.00	$ 113.84
H. P. Marcy	100.00	108.25
Josie M. Northrop	300.00	312.34
Ellis and F. M. Dodge	200.00	211.71
Calvin Childs	100.00	104.40
Joseph A. Brown	500.00	562.92
Sarah I. Lee Snow	50.00	52.72
Abby J. Peirce	100.00	112.37
D. W. Taft	75.00	86.17
Henry Graves	50.00	51.83
William H. Osborne	50.00	53.54
Sarah E. Ward	50.00	54.57
George F. Sedgwick	100.00	106.66
George H. Cobb	50.00	52.92
B. M. Griswold	50.00	53.90
Thomas Bruce	100.00	108.91
H. H. Paine	50.00	50.93
Susan M. Page	100.00	111.53
Peebles Fund	100.00	107.37
George F. Merrick	100.00	107.07
Maria M. Hastings	200.00	223.81
Walter E. Stone	200.00	223.03
Mary A. Thayer	50.00	51.72
Mary A. Shaw	100.00	112.37
Samuel Sharratt	100.00	107.33
George Robinson	200.00	234.84
Joseph F. Gerald	100.00	104.68
James F. Fenton	100.00	116.71
Liberty Jenks	200.00	224.07
Martha J. Mooers	200.00	210.83
Byram Woodhead	100.00	104.41
Almenia Hastings	100.00	110.13
Clara B. Fisherdick	100.00	110.13
Austin E. Gould	100.00	106.87

NAME	PRINCIPAL	PRESENT CONDITION
Susan Beebe	$ 100.00	$ 101.00
James I. Milliken	200.00	232.54
Christen Christiansen	50.00	55.74
Millie G. Rose	100.00	106.83
Mary E. Murdock—F. F. M. lot	100.00	110.45
Mary E. Murdock—L. B. lot	100.00	105.45
Robert Chambers	100.00	105.45
Josiah P. Stevens	100.00	109.45
William A. Bennett	100.00	105.45
Charles W. Bennett	100.00	100.84
Charles E. Fuller	100.00	109.39
Frederick H. Conant	100.00	108.94
Joseph V. Clark	100.00	105.86
Robert Reid	100.00	103.87
Edwin B. Newell	100.00	105.45
Martha A. Shaw	211.00	291.88
August Carlson	100.00	113.66
Elizabeth R. Macomber	200.00	223.57
Thomas D. Frame	200.00	217.69
O. P. Allen	100.00	110.72
Albert A. Sherman	100.00	107.03
Charles A. Royce	100.00	109.68
Martin L. Farrington	100.00	108.89
Joseph H. Jones	150.00	163.40
Mary S. Moore	100.00	108.91
Horace R. Paine	50.00	54.11
Arthur W. Holbrook	100.00	107.51
James S. Morgan	200.00	214.16
Silas B. Keith	100.00	103.55
James H. Davis	100.00	105.64
George S. Peck	100.00	107.88
Nettie O. Coleman	50.00	52.64
Jennie C. Carpenter	100.00	103.28
Esther A. Graves	100.00	104.08

NAME	PRINCIPAL	PRESENT CONDITION
Nellie M. Bond	$ 100.00	$ 108.42
Cyrus W. Cross	100.00	109.73
Lucy A. Hitchcock	100.00	103.32
John C. Green	100.00	103.49
Charles E. Fish	100.00	108.77
Lewis E. Royce	200.00	219.63
Henry McMaster	50.00	51.67
Porter C. Jenks	100.00	103.08
Samuel W. Lyon	100.00	107.26
Orissa L. Merrifield	100.00	100.33
Edwin J. Duncan	50.00	51.12
Elizabeth Dyson	100.00	104.93
James Metcalf	100.00	105.23
Agnes Larkin	50.00	51.67
Hitchcock-Rice	100.00	104.27
Lewis A. Conant	100.00	104.75
Julia F. McKendrick	100.00	100.77
Nellie M. Sizer	100.00	105.30
William J. Smith	100.00	105.19
John W. Smith	50.00	51.43
Thomas J. Chalk	100.00	105.22
Edward T. Prindle	100.00	110.97
Justin W. Keith	200.00	229.93
Willis E. Shaw	100.00	105.15
J. J. and S. J. McAdam	100.00	101.49
Charles Nicholson	100.00	104.70
Minnie Smith	100.00	105.80
Thomas W. Cole	100.00	108.09
George A. Branford	100.00	107.02
Merriam Fund	100.00	106.42
Joseph M. Allen	200.00	214.45
Charles M. Kempton	100.00	105.67
A. M. Billings	100.00	103.64
Charles K. Gamwell	100.00	107.13

NAME	PRINCIPAL	PRESENT CONDITION
Grosvenor-Brown	$ 50.00	$ 50.83
Luther H. Gager	100.00	109.66
L. Agusta Thompson	100.00	101.81
John M. Ramsdell	100.00	108.87
Henry S. Howe	200.00	217.44
Charles Duane Fuller	100.00	104.86
Albert S. Geer	50.00	52.29
Clara V. Pendleton	100.00	108.44
Henry W. Calkins	50.00	53.17
Charles H. Hobbs	100.00	101.84
Albert D. Thomas	100.00	102.82
Hiram Converse	100.00	105.56
Isabella H. Ballantyne	200.00	216.90
Herman M. Kendall	50.00	51.02
Myron K. Chamberlin	100.00	104.71
Clara L. Converse	100.00	101.80
William A. Weld	100.00	104.08
Martin Salmonsen	50.00	52.77
Caroline Geer	100.00	107.98
Charles F. Smith	200.00	210.43
Ocran Hanks	100.00	101.45
William H. Heald	100.00	103.10
Cora Forte	100.00	103.88
Jason B. Thomas	100.00	102.80
Martin M. Thomas	100.00	103.82
Caroline B. Talmadge	100.00	103.62
Agnes F. Wilson	200.00	206.39
A. Blanche LeGro	100.00	102.90
L. W. Caryl	100.00	103.12
Charles R. Russell	100.00	102.84
Mary C. Cummings	100.00	102.84
Thomas H. Cole	100.00	102.05
Anna B. Wakefield	100.00	101.92
Clara B. Kendall	200.00	208.32

NAME	PRINCIPAL	PRESENT CONDITION
Emerson J. Loy	$ 100.00	$ 102.58
W. O. Twogood	100.00	100.30
Willard F. Fillmore	100.00	101.30
B. F. Clark	100.00	100.30
Mary J. Cole	100.00	101.64
Emma F. Blair	100.00	100.30
Leon Henrichon, Sr.	100.00	102.30
Frank D. Waite	200.00	203.11
Timothy D. Potter	100.00	101.53
Nettie L. Davis	100.00	100.26
Frederick D. Thompson	150.00	151.67
Edith R. Nordstrom	100.00	100.26
Gerda V. Anderson	100.00	100.26
Calvin W. Johnson	100.00	101.51
Ida M. Lloyd	100.00	101.01
Nettie E. Hurd	100.00	100.50
Charles T. Brainerd	100.00	100.50
Louis J. Brainerd	400.00	402.03
Louis R. Wheeler	100.00	101.25
Ellen S. Leach	100.00	100.50
William J. Thompson	50.00	50.25
Fred K. Thayer	50.00	50.12
Elizabeth Holden Pope	200.00	200.00
Ethel R. Weeden	192.83	192.83
Edward B. Sparrow	50.00	50.00
Mattie A. Jencks	50.00	50.00
Charles E. Trout	100.00	100.00
	$31,488.83	$33,905.61
Gain in Perpetual Care Funds		$ 892.83

Respectfully submitted,

DAVID L. BODFISH,
LOUIS J. BRAINERD,
ROBERT E. FAULKNER,
Cemetery Commissioners

Report of Neglected Graves

To the Board of Selectmen:

Gentlemen:

I hereby submit my report of the expenditure of the fund for the care of the Soldiers, Sailors and Marines who fought in the wars of the United States.

Appropriation			$ 250.00
Expenditure:			
Paid P. Coache—			
St. Anne's Cemetery, 18 lots		$18.00	
Rev. D. E. Hennessey—			
St. Thomas' Cemetery, 26 lots		$52.00	
Cemetery Commissioners—			
Palmer Center Cemetery, 35 lots	$ 35.00		
Oak Knoll Cemetery, 71 lots	103.00		
Four Corners Cemetery, 35 lots	40.00		
Three Rivers Cemetery, 2 lots	2.00		
		$180.00	
			$250.00

Respectfully submitted,

DAVID L. BODFISH,
Superintendent of Graves

Report of Assessors

To the Honorable Board of Selectmen and Citizens of the Town of Palmer, the Board of Assessors respectfully submit the following report for the year ending December 31, 1937:

Town Appropriations:

To be raised by taxation	$400,352.86	
To be taken from available funds	24,300.00	
Maturing Debt and Interest	18,200.00	
1933 Levy, Old Age Assistance Abatements	11.00	
State Tax	15,180.00	
State Parks and Reservations	187.49	
State Audit	437.37	
Civil War Veterans	816.00	
County Tax	13,570.73	
County Tax paid in 1936 in excess of estimates raised	340.11	
Overlay (of current year)	7,192.36	
		$480,587.92

ESTIMATED RECEIPTS

Income Tax	$ 39,635.18
Corporation Taxes	52,204.03
Reimbursement, State owned lands	134.67
Motor Vehicle Excise	12,000.00
Licenses	8,000.00
Fines	2,000.00

Grants and Gifts	$ 2,000.00	
General Government	50.00	
Protection of Persons and Property	1,000.00	
Health and Sanitation	500.00	
Highways	300.00	
Charities	5,000.00	
Old Age Assistance	3,217.14	
Soldiers' Benefits	200.00	
Schools	5,900.00	
Cemeteries	2,000.00	
Interest on Taxes and Assessments	3,000.00	
Total Estimated Receipts	$137,141.02	
State Tax raised in 1936 in excess of amounts paid	$ 44.62	
County Tax raised in 1936 in excess of amounts paid	4.80	
Available Funds	30,000.00	
Transfers	24,300.00	
Total Deductions:		$191,490.44
Net amount to be raised by taxation		$289,097.48
Less 2629 Polls at $2.00 each		5,258.00
Total amount to be raised by taxation on property		$283,839.48

Assessed valuation for 1937:

Personal Estate	$1,058,450.00
Buildings, excluding land	4,392.768.00
Land, excluding buildings	1,644,769.00
Total Valuation:	$7,095,987.00

Tax Rate $40.00 Per M

Number of persons, partnerships and corporations assessed on real estate	1652
Number of persons, partnerships and corporations assessed on personal property	816
Number of horses assessed	87
Number of cows assessed	692
Number of neat cattle assessed	124
Number of sheep assessed	10
Number of swine assessed	39
Number of fowl assessed	4410
Number of dwelling houses assessed	1540

RECAPITULATION OF THE MOTOR VEHICLE EXCISE FOR THE YEAR 1937

COMMITMENTS:	TOTAL NO.	TOTAL VALUE	EXCISE
May 1st.	700	$141,920.00	$ 4,946.95
June 17h.	588	143,320.00	4,923.33
July 23rd.	458	126,280.00	3,370.56
August 26th.	60	20,740.00	453.08
Sept. 13th.	97	33,020.00	615.67
Nov. 13th.	106	33,520.00	480.25
Dec. 28th.	32	10,790.00	102.77
Total for 1937:	2041	$509,590.00	$14,892.61

Excise Tax Rate $34.62 Per M.

Abatements on Motor Vehicle Excise Tax:

1934 Excise Tax Levy	$ 128.67
1935 Excise Tax Levy	72.43
1936 Excise Tax Levy	193.82
1937 Excise Tax Levy	946.43

Abatements Granted on 1931 Tax Levy:

Real Estate	$ 13.35

Abatements Granted on 1934 Tax Levy:

Poll Tax	$ 4.00
Personal	37.80

Abatements Granted on 1935 Tax Levy:

Poll Tax	$ 12.00
Interest on Personal	67.00
Interest on Real Estate	64.90

Abatements Granted on 1936 Tax Levy:

Poll Tax	$ 64.00
Real Estate	214.38

Abatements Granted on 1937 Tax Levy:

Poll Tax	$ 44.00
Personal	156.00
Real Estate	4,084.20

Respectfully submitted,

DANIEL V. FOGARTY
OSCAR F. BRESSETTE
DAVID B. SMITH

Board of Assessors

Report of
The Board of Public Welfare

To the Honorable Board of Selectmen
and Citizens of Palmer:

The annual report of the Board of Public Welfare for the year 1937 is hereby respectfully submitted:

AIDED IN THIS TOWN	NO. OF CASES	NO. OF PERSONS	AMOUNT
Account of:			
Town Infirmary	12	12	$ 5,522.55
In Homes, Private Families and Institutions	133	617	14,877.01
Aid to Dependent Children	10	39	4,132.21
For Other Cities and Towns	17	60	903.35
For State	27	103	3,614.10
By Other Cities and Towns	17	48	2,108.24

Amounts expended for State and other cities and towns will be reimbursed by the State and said cities and towns.

Amounts expended for Aid to Dependent Children will be reimbursed by the State for one-third of the total expended, and approximately one-third of the amount expended will be granted to the town by the Federal Government.

The title of the Mothers' Aid Laws as amended by

Chapter 413 of the Acts of 1936 is "Aid to Dependent Children."

The law as amended also conforms to the Social Security Act under which grants for aid from the Federal Government are available to cities and towns through the Commonwealth.

Money appropriated for Aid to Dependent Children should be kept as a separate account. Therefore the Board of Public Welfare recommends a separate appropriation for this account for 1938.

AID TO DEPENDENT CHILDREN

Money received from the Federal Government as a grant for aid to dependent children may be immediately used by the Board of Public Welfare, as they do not have to be appropriated.

Received	$1,529.28	
Payments	1,494.73	
Balance		$34.55

RECEIPTS

Appropriations:		
General Administration	$28,000.00	
Salaries of Board	600.00	
Salaries of Physician	500.00	
Salaries of Secretary	1,100.00	
Transfer	2,000.00	
Refunds	54.23	
Federal Grant (A. D. C.)	1,529.28	
		$33,783.51
Town Infirmary	$2,198.44	

Reimbursements:		
Federal Grants	$1,529.28	
State for 1935-1936	3,655.75	
State for 1936-1937	2,280.90	
State for Mothers' Aid	356.14	
Other Cities and Towns	1,302.72	
Refunds	54.23	
		$11,377.46

PAYMENTS

Salaries		
Board of Public Welfare	$ 600.00	
Town Physician	500.00	
Secretary	1,100.00	
		$2,200.00
Administration Expenses		
Trans. and Travel Expenses	$ 146.44	
Postage, Supplies and Office Equipment	118.70	
Telephone	102.93	
Transients	1.50	
Transportation C. C. C.	22.00	
		$ 391.57
Town Infirmary		
Warden's Salary	$1,500.00	
Provisions	1,083.06	
Grain	711.64	
Fuel	335.60	
Clothing	51.74	
Labor	875.50	
Telephone	35.42	
Light	90.24	

Seed and Fertilizer	$ 272.01	
Medicine	43.97	
Equipment	164.49	
Repairs	34.17	
Papers	16.34	
Ice and Sawdust	54.00	
Gasoline for sawing wood	12.90	
Apple Spraying	39.00	
Dental	1.00	
Pasture	22.00	
Supplies	47.00	
Transportation	127.40	
Boiler Inspection	5.00	
		$ 5,522.48
Aid to Dependent Children:		
Cash	$ 4,132.21	
		$ 4,132.21
Outside Poor:		
Town Cases:		
Provisions	$ 8,517.66	
Rent	2,041.86	
Fuel	1,032.39	
Cash	348.00	
Lights	59.69	
Clothes	398.07	
Medical	227.84	
Hospital	755.99	
Board in Homes	408.14	
Board in Institutions	488.36	
Medicine	439.26	
Burials	95.00	
Transportation	28.00	
Moving	9.00	

Seed	$13.20	
Household Necessity	3.55	
Eye Glasses	11.00	
		$14,877.01

Outside Poor:

For State:

Provisions	$ 1,803.88	
Rent	860.00	
Fuel	345.86	
Clothes	171.86	
Board	67.42	
Light	7.11	
Medicine	184.43	
Transportation	36.00	
Medical	23.74	
Hospital	34.85	
Eye Glasses	12.00	
Moving	15.00	
Burial	15.00	
Furniture	11.95	
		$ 3,614.10

Outside Poor:

For Other Towns:

Provisions	$ 312.09	
Rent	129.00	
Fuel	68.67	
Clothes	13.30	
Board	100.00	
Medical	31.16	
Hospital	150.87	
Medicine	98.26	
		$ 903.35

Outside Poor:		
By Other Towns:		
Provisions	$ 419.00	
Cash	540.50	
Board	642.43	
Fuel	122.72	
Medical	23.13	
Clothes	34.74	
Moving	3.70	
Hospital	112.98	
Furniture	6.41	
Ambulance	3.00	
Medicine	19.23	
Rent	180.40	
		$ 2,108.24
Total Expenses		$33,748.96

NET COST OF CHARITIES

Total Expenses		$33,748.96
Less Receipts of Town Infirmary	$ 2,198.44	
" Refunds	54.23	
" Federal Grant (A. D. C.)	1,529.28	
" State for 1935-36	3,655.75	
" State for 1936-37	2,280.90	
" State for Mothers Aid 1936	356.14	
" Other cities and towns	1,302.72	
" Outstanding Accounts	3,818.21	
		$15,195.67
		$18,553.29

Plus Outstanding Accounts	$ 948.93	
" Receipts, previous years	4,420.22	
		$ 5,369.15
Actual Net Cost for 1937		$23,922.44

TOWN INFIRMARY

Cash Receipts—1937

Sale of Milk	$ 1,103.49	
" " Produce	386.94	
" " Stock	131.00	
" " Wood	464.00	
" " Board	65.00	
Reimbursement from U. S. Dept. of Agriculture for Lime	48.01	
Total Cash Receipts		$ 2,198.44
Paid Town Treasurer	$ 2,198.44	
Paid Town Treasurer—Direct Board 1936	97.00	
		$2,295.44

Cash Payments—1937

Salary, Warden and Matron	$ 1,500.00
Provisions	1,083.06
Grain	711.64
Fuel	335.60
Clothing	51.74
Labor	875.50
Telephone	35.42
Light	90.24

Seed and Fertilizer	$ 272.01	
Medicine	43.97	
Equipment	164.49	
Repairs	34.17	
Newspapers	16.34	
Ice and Sawdust	54.00	
Gasoline for sawing wood	12.90	
Apple Spraying	39.00	
Dental	1.00	
Pasture	22.00	
Supplies	47.00	
Transportation	127.40	
Boiler Inspection	5.00	
Total Payments		$ 5,522.48
Net Cost		$3,227.04

Bills Receivable

Milk	$ 51.44

Inventory

Furniture	$ 600.00	
Food and Supplies	118.50	
Live Stock	1,265.00	
Hay, Grain and Ensilage	1,075.00	
Farm Implements	800.00	
Wood, Coal and Lumber	700.00	
		$ 4,558.50

Number of Inmates registered during year	12
Largest number at one time	10
Number of Inmates December 31, 1937	10

Respectfully submitted,

MAURICE F. LAWLOR, Warden
NORA D. LAWLOR, Matron

The Board recommends the following appropriations for its use during the year 1938:

Support of Poor	$29,700.00
Aid to Dependent Children	6,000.00
Salaries of Board	600.00
Salary of Secretary	1,200.00
Salary of Physician	500.00

MICHAEL PELCZARSKI, Chairman
JOHN K. McKENZIE, Secretary
GEORGE E. CALLAHAN

Board of Public Welfare

Report of the Bureau of Old Age Assistance

To the Citizens of the Town of Palmer:

The annual report of the Bureau of Old Age Assistance is hereby respectfully submitted:

In connection with this report, we submit the following explanation in reference to the net cost:

The bills to the state and other towns are rendered for the period ending April 30th of each year, therefore we have not been reimbursed for the eight months ending December 31, 1937.

In computing the amount due to this town for the above period, we have a credit of $7,380.00. Subtracting the amount received for the 1936 account, $2,152.43, we show a credit for 1937 of $5,228.17 to be collected in 1938.

In consideration of the above statement, the actual net cost for 1937 is approximately $6,833.37.

	Aided	Amount
Town Cases	97	$20,446.20
For Other Cities and Towns	13	2,665.48
For State	11	2,788.56
By Other Cities and Towns	9	298.61

Number of active cases Dec. 31, 1936	56
Applications received during the year	84
Applications accepted during the year	68
Applications rejected during the year	16
Cases closed during the year	16
Palmer settled cases in other towns	9
Number of active cases December 31, 1937	108

RECEIPTS

Appropriations	$17,600.00	$17,600.00
Federal Grant for Old Age Assistance only:		
Balance on hand January 1, 1937	59.84	
Received during the year	10,639.17	
Federal Grant for O. A. A. Administration only	354.59	
		11,053.60
Refund on State case		1.10
Reimbursements:		
Cities and Towns	$ 279.24	
State	4,332.01	
		4,611.25
Total Receipts		$33,265.95

PAYMENTS

Town Cases:		
Cash	$20,184.85	
Medical	32.00	
Medicine	5.35	
Board and Care	24.00	
Burials	200.00	
		$20,446.20
For Other Towns:		
Cash	$ 2,665.48	
		$ 2,665.48

For State:		
Cash	$2,639.06	
Board	3.50	
Hospital	38.00	
Ambulance	8.00	
Burial	100.00	
		$2,788.56
By Other Towns:		
Cash	$ 298.61	
		$ 298.61

ADMINISTRATION

Salaries:		
Bureau of Old Age Assistance	$225.00	
Supervisor	900.00	
		$ 1,125.00
Other Expenses:		
Transportation	$117.40	
Postage and Supplies	93.12	
Equipment	62.50	
Notary	3.00	
Telephone	19.30	
		$ 295.32
Total Expenses		$27,619.17

NET COST OF OLD AGE ASSISTANCE

Total Expenses		$27,619.17
Less Reimbursements	$ 4,611.25	
Less Federal Grant	11,053.60	

Less Refund	$ 1.10	
Less Oustanding Bills	71.67	
		$15,737.62
		$11,881.55
Plus Receipts for previous year		179.99
Net Cost		$12,061.54

SUMMARY OF FEDERAL GRANT

(Included in the foregoing Receipts and Expenditures)

Receipts

For Old Age Assistance only:		
Balance from last year	$ 59.84	
Received during the year	10,639.17	
		$10,699.01
For Administration only	354.59	354.59
Total Receipts		$11,053.60

Payments

Old Age Assistance	$9,663.48	
Administration	354.59	
Total Expenditures		$10,018.07

Unexpended Balance for Old Age Assistance only $1,035.53

Respectfully submitted,

MICHAEL PELCZARSKI
GEORGE E. CALLAHAN
CHARLES H. GIROUX, M. D.
Bureau of Old Age Assistance
THOMAS W. MANSFIELD,
Supervisor

Treasurer's Report

RECEIPTS

Balance on hand January 1, 1937		$ 72,055.17
Anticipation of Revenue Loans	$200,000.00	
John T. Brown, Tax Collector:		
Taxes, 1934	141.51	
Interest, 1934	22.38	
Taxes, 1935	12,794.56	
Interest and Demands, 1935	996.70	
Taxes, 1936	52,605.79	
Interest and Demands, 1936	2,061.02	
Taxes, 1937	223,024.37	
Interest and Demands, 1937	245.44	
Tax Title Redemptions	1,225.58	
Sale of Foreclosed Property	920.50	
Commonwealth of Massachusetts:		
Taxes, Reimbursements and Licenses,	122,072.71	
Chapter 90,		
Park Street Account	430.80	
Thorndike Street, 1936 account	357.16	
Thorndike-Three Rivers Road, 1936 account	5,182.77	
Thorndike-Three Rivers Road, 1937 account	5,465.50	
Bondsville Road account	1,669.76	
County of Hampden:		
Chapter 90,		
Thorndike Street, 1936 account	357.16	

Thorndike-Three Rivers Road, 1936 account	2,591.39	
Thorndike-Three Rivers Road, 1937 account	2,723.06	
Bondsville Road account	1,441.65	
All Other Sources	25,183.28	
		$661,513.09
		$733,568.26

DISBURSEMENTS

Paid out on Selectmen's Warrants	$653,419.02	
Balance on hand December 31, 1937	80,149.24	
		$733,568.26

ROBERT L. McDONALD

Town Treasurer

Report of Board of Selectmen

The Selectmen respectfully submit the following report:

The Board organized with the choice of William F. Griswold as Chairman and Harrison W. Thompson as secretary.

The following appointments were made: Ernest E. Hobson, Town Counsel; Harriette Paine, Bookkeeper; Ralph E. Canning, Burial Agent; David L. Bodfish, Superintendent of Graves; M. Scott French, Chief Engineer; Joseph L. Marhelewicz, Inspector of Animals; Henry Ruckley, Temporary Superintendent of Streets, and Robert L. McDonald, Clerk of highway matters.

The Board has attended to the several matters of highway construction and repairs specifically voted at the last annual town meeting.

The Board gravelled and oiled Spring Street in the Depot Village and installed about 150 feet of storm sewer in said street out of the general highway appropriation.

Cement guard posts were installed along a number of roads in dangerous places out of the general highway appropriation.

On the Thorndike-Three Rivers Road, the town was promised $10,000 from the State, $5,000 from the County, and appropriated $5,000 for the work. Later the State's contribution was cut to $7,000, the County to $3,500, but

with these funds and using the $5,000 voted by the town, the road was built by the department and the appropriation was not exceeded. The Board would call the attention of the voters to the fact that this is the first contract for Chapter 90 work where the Town contracted to build the road itself, where the appropriation was not exceeded, the first instance in many years.

The Board has arranged with the Department of Public Works and the County of Hampden for assistance in the construction of a new bridge on the Bondsville Road over the Ware River, called Dutton's Bridge. The estimated cost is $60,000, the Department of Public Works agrees to contribute $30,000 and the County $15,000, and the Town's share will be $15,000. Last year arrangements were made for the construction of this bridge at an estimated cost of $50,000, and the Town made an appropriation of $10,000 for its share. Early this year the Board was advised by the Public Works Department that the cost of the bridge would be $90,000 instead of $50,000, as first stated, and inquiry was made as to whether the town was able to contribute its share of $22,500 and the County $22,500, and the State $45,000. After consideration of the matter it was decided to drop the project for this year. Now the arrangements above stated have been made, and the bridge can be built upon the basis of a contribution by the State of $30,000, by the County of $15,000, and by the Town of $15,000. The $10,000 appropriated at the last annual meeting has not been used.

The Board has arranged with the Department of Public Works and the County of Hampden to complete the Palmer-Bondsville Road, from Shearer's Corner to Four Corners, at an estimated cost of $40,000, the State to pay $20,000 and the County and Town to each pay $10,000.

The Board has also arranged with the Department of Public Works and the County of Hampden to complete

the Three Rivers-Thorndike Road, at an estimated cost $10,000, the State to pay $5,000 and the County and Town $2,500 each.

The Board has also arranged for State and County assistance on the maintenance of Chapter 90 Roads, so-called, the estimated cost being $4,000, the State to contribute $2,000 and the County and Town $1,000 each.

The Main and Church Street bridges in Thorndike were completed this year. These bridges were built by the State and Federal Government, and the only cost to the Town was land damages plus 1/32 of the cost.

During the year the town has been fortunate in receiving Federal funds to carry on relief projects. The Board has tried to sponsor projects that will give employment to the largest number of the unemployed consistent with projects that will be of the greatest benefit to the Town.

Recommendations for the 1938 appropriations are not published herewith in order to save expense, but they have been filed with the Finance Committee.

The Board appreciates the co-operation and assistance given it by all the officials of the town and others during the year.

WILLIAM F. GRISWOLD
AUGUST AMMANN
HARRISON W. THOMPSON

Selectmen

Report of Town Bookkeeper

To the Honorable Board of Selectmen,
Palmer, Massachusetts.

Gentlemen:

I hereby submit my report of Receipts and Expenditures for the town for the fiscal year ending December 31st, 1937.

RECEIPTS

Taxes for Current Year

Poll	$ 5,082.00	
Personal	37,429.00	
Real Estate	167,083.47	
Motor Vehicle Excise	13,429.90	
		$223,024.37

Taxes for Previous Years

Poll	$ 200.00	
Personal	7,095.35	
Real Estate	56,349.58	
Motor Vehicle Excise	1,889.18	
Motor Vehicle Excise (Quabbin)	7.75	
		$ 65,541.86

Tax Titles Redeemed

Sale Price	$ 533.66	
Additional Taxes	575.67	
Fire Dist. Tax	22.44	
Interest on Taxes	79.36	
Deeds of Release	12.00	
Recording Deed	2.45	
		$ 1,225.58
Tax Possessions	$ 820.50	
		$ 820.50

Taxes From State

Income Tax	$18,858.22	
Income Tax—Education	12,670.45	
Income Tax—State Valuation	6,202.87	
Income Tax —Machinery	1,888.53	
		$ 39,620.07
Corporation Tax	$51,056.64	
Corporation Tax Gas, Elec. Light and Water	1,417.37	
Corporation Tax Business	976.18	
		$ 53,450.19

Fines and Forfeits

Court Fines	$ 834.15	
		$ 834.15

Grants and Gifts

From County:		
Dog Licenses	$ 1,177.76	

From State:		
Old Age Assistance	$3,650.27	
Old Age Assistance—Administration	121.66	
		$ 4,949.69

Licenses and Permits

Dog Licenses	$ 1,244.60	
Junk Licenses	408.00	
Peddlers' Licenses	135.00	
Agents' Licenses	12.00	
Used Car Dealer's License	16.00	
Pool and Billiard	48.00	
Auctioneer's License	4.00	
Circus License	40.00	
Sunday Licenses	82.00	
Inn Holders	1,830.00	
Common Victualers	3,162.00	
Club	1,200.00	
Roadside Stand	250.00	
Package	875.00	
Drug	450.00	
		$ 9,756.60

General Government

Rent of Property under Tax Possessions	$ 120.00	
		$ 120.00

Protection of Persons and Property

Sealing of Weights and Measures	$ 148.42	
Sale of Property	100.00	
		$ 248.42

Health Department

Reimbursement for care of Tubercular Patients from:		
Individuals	$ 106.28	
State	832.85	
		$ 939.13
Licenses:		
Alcohol	$ 5.00	
Milk and Oleo	63.00	
Pasteurization	10.00	
Ice Cream	65.00	
Bottling	40.00	
Undertakers	6.00	
		$ 189.00

Highways

Sewer Connections	$ 225.00
Sale of Old Materials	308.30
Rental of Machinery	41.25
Loading Gravel	53.50
Bridge Repairs	244.80
Construction:	
Park Street—State	430.80
Thorndike Street—State	357.16
Thorndike Street—County	357.16
Bondsville Road—State	1,669.76
Bondsville Road—County	1,441.65

Thorndike-Three Rivers Road— State	$10,648.27	
Thorndike-Three Rivers Road— County	5,314.45	
		$ 21,092.10

Public Welfare

Infirmary:		
Sale of Milk and Produce	$ 1,620.43	
Sale of Wood	464.00	
Sale of Stock	1.00	
Board of Inmates	65.00	
		$ 20,150.43
Reimbursement for Aid Rendered:		
Cities and Towns	$ 1,302.72	
State	5,783.65	
State Aid for Dependent Children	1,885.42	
		$ 8,971.79

Old Age Assistance

United States Grant:		
For Old Age Assistance	$ 7,065.28	
For Administration	156.55	
		$ 7,221.83
Reimbursement for Aid Rendered:		
Cities and Towns	$ 279.24	
State	4,412.01	
		$ 4,691.25

Soldiers' Benefits

Reimbursement from State:		
State Aid	$ 228.00	
Military Aid	287.50	
Veterans' Exemption	8.67	
		$ 524.17

Education

Tuition:		
Individuals	$ 100.00	
Cities and Towns	2,840.00	
State	4,300.92	
Rent of Auditorium	322.25	
Rent of Tennis Court	229.85	
Sale of Books and Supplies	75.42	
		$ 7,868.44

Cemeteries

Sale of Lots	$ 267.00	
Care of Lots	1,703.02	
Grading Lots	99.00	
Opening Graves	358.00	
Foundations	71.77	
		$ 2,498.79

Interest and Demands

On Taxes:	
Interest	$ 3,161.39
Demands	164.15
Perpetual Care Funds	1,226.52

Merrick Fund	$21.26	
Thompson Fund	28.52	
		$ 4,601.84

Municipal Indebtedness

Temporary Loan	$200,000.00	
		$200,000.00

Agency and Trust

Cemetery Perpetual Care Funds	$ 892.83	
		$ 892.83

Refunds

Taxes—Reimbursement from State	$ 134.67	
Selectmen's Department	3.00	
Highway Department	28.75	
Public Welfare Department	102.24	
Old Age Assistance	1.10	
Soldier's Relief	10.00	
W. P. A.	.30	
		$ 280.06
Total Receipts		$661,513.09
Cash on hand January 1, 1937		72,055.17
		$733,568.26

PAYMENTS

General Government

Selectmen's Department:		
Salaries of Board	$1,600.00	
Stationery and Postage	25.60	
Printing and Advertising	309.44	
Transportation and Incidentals	98.20	
Telephones	206.63	
Books, Supplies and Other Expenses	75.48	
		$ 2,315.35
Selectmen's Contingent Account:		
Library and Memorial Hall	$ 166.51	
Traffic Lights	30.67	
Outside Fires	206.00	
Finance Committee	61.65	
Work on Trees	316.85	
Water for Fountain	18.00	
Inspection and Report on Bridge	15.00	
Repairs and Equipment for Veterans of Foreign Wars	49.13	
Advertising Bids	19.80	
Miscellaneous	42.40	
		$ 926.01
Auditing and Accounting:		
Auditing	$ 81.00	
Accounting	1,800.00	
		$ 1,881.00

Treasurer's Department:		
Salary	$1,800.00	
Clerk	300.00	
Surety Bond	195.00	
Tax Title Foreclosures	466.80	
Stationery and Postage	152.85	
Equipment and Supplies	128.34	
Telephone	25.13	
Miscellaneous	42.12	
		$ 3,110.24
Town Clerk's Department:		
Salary	$ 450.00	
Surety Bond	5.00	
Stationery and Postage	27.32	
Printing	4.79	
Supplies and Misc. Expenses	65.67	
		$ 552.78
Collector's Department:		
Salary for 1937	$1,440.00	
Salary for Balance on 1934	144.00	
Surety Bond	455.94	
Clerk	780.00	
Tax Title Expenses	82.14	
Stationery and Postage	190.23	
Printing and Advertising	103.83	
Telephone	27.44	
Miscellaneous Expenses	35.30	
		$ 3,258.88
Assessors' Department:		
Salaries of Board	$2,400.00	
Clerk	1,040.00	

Work on Map	$173.00	
Printing Street Lists	195.00	
Other Printing and Postage	70.10	
Transportation and Convention Expenses	237.91	
Telephone	26.04	
Miscellaneous Supplies and Other Expenses	101.91	
		$ 4,243.96
Law and Claim Department:		
Salary Town Counsel	$ 600.00	
Other Attorney	14.50	
Claims	153.42	
Recording Fees and Postage	28.21	
		$ 796.13
License Commissioners' Expenses:		
Clerical Work	$ 13.50	
Printing and Postage	16.00	
Inspection	42.00	
Telephone	26.01	
Miscellaneous	.75	
		$ 98.26
Election and Registration:		
Registrars	$ 200.00	
Election Officers	285.50	
Printing and Advertising	96.59	
Posting Warrants	21.00	
Rent	10.00	
Auto Hire and Cartage	24.55	
Sundry Items	10.65	
		$ 648.29

Town Office:		
Rent	$1,500.00	
Janitor	300.00	
Lights	90.05	
		$ 1,890.05
Town House:		
Janitor	$ 20.00	
Fuel and Lighting	49.74	
Repairs	15.84	
		$ 85.58
Town Dump:		
Care	$ 624.00	
		$ 624.00
Animal Inspection:		
Services of Inspector	$1,011.45	
		$ 1,011.45
Tax Title Redemption:		
Fire District Number 1	$ 28.02	
		$ 28.02
Old Age Assistance Revenue:		
Special State Tax	$ 23.00	
		$ 23.00
Total for General Government		$ 21,493.00

Protection of Persons and Property

Police Department:	
Chief	$3,000.00
Deputy Chief	2,400.00

Day Patrol	$2,190.00	
Extra Patrol	2,190.00	
Night Patrol	2,736.00	
Special Patrol	2,195.50	
Motorcycle Upkeep and Use of Auto	277.99	
Incidentals	97.94	
		$ 15,087.43
Lockup:		
Rent	$1,250.00	
Care	240.00	
Lights	41.30	
Telephone	36.00	
Sundry Items	11.85	
Painting	333.60	
		$ 1,912.75
Chief's Office:		
Rent	$ 240.00	
Light	25.62	
Telephone	35.04	
		$ 300.66
Tree Department:		
Labor	$ 109.20	
Hardware and Tools	15.46	
		$ 124.66
Forest Warden's Department:		
Labor	$1,211.30	
Equipment and Repairs	86.95	
Oil and Gasoline	18.72	
Expenses to Convention	25.00	

Telephone	$ 33.57	
Sundry Items	17.00	
		$ 1,392.54
Sealing of Weights and Measures:		
Salary	$ 800.00	
Transportation	100.00	
Equipment	20.53	
Telephone	21.96	
Express	3.15	
		$ 945.64
Moth Department:		
Labor	$ 387.76	
Auto Hire and Other Expenses	112.20	
		$ 499.96
Total for Protection of Persons and Property		$ 20,263.64

Health and Sanitation

General Administration:		
Salaries of Board	$ 175.00	
Clerical Work	100.00	
Printing and Advertising	9.75	
Telephones	71.82	
Transportation and Other Expenses	172.37	
		$ 528.94
Tuberculosis:		
Hampshire County Sanatorium	$1,543.69	
Rutland State Sanatorium	1,446.00	
		$ 2,989.69

Quarantine and Contagious Diseases:		
Hospitals	$ 259.00	
Medical Attendance and Medicine	217.07	
Clothing and Fumigation	6.60	
		$ 482.67
Toxin-Antitoxin:		
Administration	$ 100.00	
		$ 100.00
Meat and Milk Inspection:		
Meat	$ 255.70	
Milk	191.20	
		$ 446.90
District Nurse:		
Disbursements	$1,000.00	
		$ 1,000.00
Vital Statistics:		
Births	$ 208.50	
Deaths	88.75	
Marriages	63.50	
		$ 360.75
Total for Health and Sanitation		$ 5,908.95

Highway Department

General Repairs:	
Superintendent	$1,282.50
Clerk	364.00
Labor	14,753.64
Trucks	73.75
Equipment and Repairs	1,949.96

Asphalt—Oil—Fuel	$3,119.09	
Gravel	107.96	
Lights for Beacons and Town Barn	207.28	
Telephones	175.57	
Surveying	55.50	
Printing	36.98	
Sundry Items	83.40	
Snow Removal:		
Superintendent	56.25	
Labor	401.30	
Trucks	28.00	
Equipment and Repairs	542.64	
Oil	26.80	
Calcium Chloride	61.38	
Express	.99	
		$ 23,326.99

King Street:

Superintendent	$ 30.00	
Labor	253.09	
Road Oil	160.83	
Equipment	7.50	
		$ 451.42

Pine Street:

Superintendent	$ 56.25	
Labor	546.50	
Truck	43.75	
Asphalt	672.87	
Trap Rock and Gravel	35.74	
Coal and Oil	32.60	
		$ 1,387.71

Thorndike-Three Rivers Road:		
Superintendent	$ 142.50	
Labor	5,565.62	
Trucks	1,910.33	
Cement, Granite, Bitumuls	1,027.19	
Tile, Lumber and Equipment	1,528.42	
Oil and Fuel	215.38	
Sand and Gravel	3,696.52	
		$ 14,099.61
Thorndike-Three Rivers Road—1936:		
Per Contract	$7,800.85	
		$ 7,800.85
Palmer Center to Lake Junction Road:		
Superintendent	$ 112.50	
Labor	906.45	
Trucks	51.50	
Asphalt, Oil, Sand, Fuel	1,533.76	
		$ 2,604.21
Forest Lake Road:		
Superintendent	$ 33.75	
Labor	312.39	
Truck	42.50	
Tar, Gravel, Asphalt	411.27	
		$ 799.91
Maple Street, Three Rivers:		
Superintendent	$ 18.75	
Labor	183.21	
Bitumuls, Asphalt, Gravel	280.72	
		$ 482.68

Repairs on Chap. 90 Roads:		
Superintendent	$ 67.50	
Labor	835.52	
Trucks	75.00	
Equipment and Repairs	10.55	
Asphalt and Grits	1,022.48	
		$ 2,011.05
Oiling Roads:		
Superintendent	$ 157.50	
Labor	1,606.82	
Trucks	188.00	
Gravel	285.53	
Coal and Gas	146.63	
Asphalt Oil—Bitumuls	3,050.30	
Equipment	1.13	
		$ 5,435.91
Highway Equipment:		
International Truck	$1,450.00	
½ Ton Pickup Truck	330.00	
Repairs on Steam Roller	97.97	
1 Set 2nd Hand Rear Rolls	425.00	
Seamless Tubes	42.75	
		$ 2,345.72
Sewers and Culverts:		
Superintendent	$ 281.25	
Labor	1,914.33	
Trucks	17.25	
Tools and Equipment	108.96	
Pipe and Fittings	162.87	
Incidentals	14.38	
		$ 2,499.04

Sidewalks and Curbing:		
Superintendent	$ 48.75	
Labor	768.09	
Trucks	48.50	
Sand and Trap Rocks	39.60	
Bitumuls	82.90	
Incidentals	11.95	
		$ 999.79
Sidewalk—Memorial Plot:		
Superintendent	$ 7.50	
Labor	147.05	
Trucks	6.00	
		$ 160.55
Garage Rent:		
Per Contract	$ 480.00	
		$ 480.00
Street Lighting:		
Per Contract	$11,008.54	
		$ 11,008.54
Total for Highways		$ 75,893.98

Support of Poor

General Administration:		
Salary of Board	$ 600.00	
Salary of Secretary	1,100.00	
Salary of Town Physician	500.00	
		$ 2,200.00
Town Infirmary:		
Warden	$1,500.00	
Labor	902.00	

Provisions	$1,091.81	
Dry Goods and Clothing	51.74	
Fuel and Light	432.49	
Grain and Fertilizer	1,005.65	
Transportation of Milk	127.40	
Telephone	35.42	
Equipment, Supplies and Sundry	331.00	
Medicine	44.97	
		$ 5,522.48
Outside Aid for Town:		
Cash	$ 880.19	
Rent	2,458.06	
Provisions	9,286.75	
Clothing	472.56	
Fuel and Light	1,388.99	
Board and Care	1,064.79	
Hospital and Medical Attendance	1,758.58	
Transportation	136.24	
Burials	135.00	
Telephones	102.93	
Sundry Items	216.98	
Aid by Other Cities and Towns	1,526.61	
Aid by State	130.71	
Aid for Children by Town	3,694.62	
Aid for Children for State	2,773.47	
		$ 26,026.48
Total for Support of Poor		$ 33,748.96

Old Age Assistance

General Administration:		
Salary of Board	$ 300.00	
Salary of Clerk	825.00	
		$ 1,125.00

Cash	$20,184.85	
Board and Care	24.00	
Medical Attendance	37.35	
General Expenses	295.32	
Burials	200.00	
By Other Cities and Towns	298.61	
For Other Cities and Towns	2,665.48	
For State	2,788.56	
		$ 26,494.17
Total for Old Age Assistance		$ 27,619.17

Soldiers' Benefits

Soldiers' Relief:		
Cash	$4,876.50	
Clothing	123.23	
Fuel	211.20	
Provisions	275.59	
Burial	100.00	
Rent	1,022.50	
Hospital Care and Medical Attendance	1,477.09	
Sundry Items	14.00	
		$ 8,100.11
State Aid	$ 188.00	
Military Aid	300.00	
		$ 488.00
Total for Soldiers' Relief		$ 8,588.11

Wing Memorial Hospital

Bills Approved	$ 500.00	
		$ 500.00

Education

General Administration:		
Superintendent	$4,999.91	
Clerical Work	1,796.00	
Printing, Stationery and Postage	125.88	
Telephones	514.54	
Traveling Expenses	98.54	
Sundry Items	39.89	
		$ 7,574.76
Teachers' Salaries:		
High	$38,507.84	
Elementary	57,062.85	
		$ 95,570.69
Text Books and Supplies:		
High	$4,607.23	
Elementary	4,280.17	
		$ 8,887.40
Tuition:		
High and Elementary	$ 575.66	
		$ 575.66
Transportation:		
High	$5,306.60	
Elementary	5,868.27	
		$ 11,174.87

Janitor Service:		
High	$3,306.54	
Elementary	7,128.86	
		$ 10,435.40
Fuel and Light:		
High	$2,258.54	
Elementary	5,115.09	
		$ 7,373.63
Maintenance of Buildings and Grounds:		
High	$1,368.47	
Elementary	1,067.69	
		$ 2,436.16
Furniture and Furnishings:		
High	$ 585.17	
Elementary	134.13	
		$ 719.30
Sundry Expenses:		
Diplomas and Graduating Exercises	$ 216.65	
Miscellaneous Printing	242.58	
Physicians and Nurse	2,428.50	
Insurance	2,448.78	
Investigating Truants	96.00	
Miscellaneous Items	1,646.82	
Band Leader	65.00	
		$ 7,144.33
Manual Training and Drawing:		
Salaries	$1,500.00	
Supplies	587.72	
		$ 2,087.72

Commercial:		
Salaries	$7,139.39	
Books	663.88	
Supplies	486.76	
Machines	76.70	
		$ 8,366.73
Repairs:		
High	$1,163.62	
Elementary	670.12	
		$ 1,833.74
Total for Education		$164,180.39

Young Men's Library Association

Per Contract	$3,600.00	
Total for Young Men's Library Association		$ 3,600.00

Cemetery

Care and Maintenance:		
Secretary	$ 150.00	
Labor	3,893.38	
Trucks	340.38	
Loam and Shrubs	216.16	
Markers	154.72	
Tools and Equipment	110.63	
Tarite	246.67	
Surveying	300.00	
Telephone	21.65	
Sundry Items	51.29	
Total for Cemeteries		$ 5,484.88

Neglected Graves

Care and Maintenance	$250.00	
Total for Neglected Graves		$ 250.00

Interest

On Temporary and Maturing Loans:		
Anticipation of Taxes	$ 581.70	
School Loan—Acts of 1920	2,040.00	
School Loan—Acts of 1920 Series "B"	446.25	
New High School	148.75	
Wire Mill School	800.00	
Bondsville Grammar School	255.00	
Cemetery Land Loan	10.00	
Cemetery Perpetual Care Funds	1,226.52	
Total for Interest		$ 5,508.22

Unclassified

Town Engineer	$ 50.00	
County Aid to Agriculture	50.00	
Town's Share of Hampshire County Sanatorium	1,392.96	
Memorial Plot	453.15	
Dog Licenses to County Treasurer	1,246.40	
Printing Town Reports	765.00	
General Insurance	469.82	
Workmen's Compensation and Liability Insurance	3,105.21	
Merrill L. Simonds Post	200.00	
Edward T. Goodreau Post	172.10	
Total for Unclassified		$ 7,904.64

Refunds

On:		
Motor Vehicle Excise Tax	$440.11	
Real Estate Tax	56.00	
Highway Department	6.60	
Old Age Assistance	80.00	
One half of Bottling Licenses to State	20.00	
Total for Refunds		$ 602.71

Municipal Indebtedness

Temporary Loans:		
Anticipation of Taxes	$175,000.00	
Maturing Debt:		
School Loan—Acts of 1920	8,000.00	
School Loan—Acts of 1920—Series "B"	1,500.00	
New High School Loan	500.00	
Wire Mill School	2,000.00	
Bondsville Grammar School Loan	2,000.00	
Cemetery Land Loan	500.00	
Total for Municipal Indebtedness		$189,500.00

Agency and Trust

Agency:		
State Tax	$16,170.00	
County Tax	13,570.72	
State Audit	437.37	
Civil War Veterans	204.00	
State Park and Reservations	272.41	
Trust:		
Cemetery Perpetual Care Funds	892.83	
Total for Agency and Trust		$ 31,547.33

W. P. A. Fund

General Administration:		
Administrator	$ 1,560.00	
Administrator of Supply Commodities to State	327.30	
Registration Officer	765.00	
Certifying Agent	24.00	
Clerk	624.00	
Rents	430.00	
Telephone and Lighting	200.00	
		$ 3,930.30
Sundry Projects:		
Sewing	$1,050.25	
Commissary	799.84	
Farm to Market Roads	3,398.00	
Ford Street, Palmer	1,832.57	
King Street, Palmer	54.85	
Pearl Street, Palmer	930.78	
Pine Street, Palmer	76.80	
Randall Street, Palmer	1,399.16	
School Street, Palmer	1,893.00	
Church Street, Thorndike	259.00	
Rondeau Road, Thorndike	1,134.56	
North Street, Three Rivers	517.52	
High Street, Bondsville	724.78	
Pine Street, Bondsville	878.49	
Main Street Sewer, Palmer	5,338.86	
Pinney Street Sewer, Palmer	1,659.61	
Sidewalks	7,818.34	
West Brimfield Bridge	232.92	
Concrete Posts	1,777.36	
Athletic Field	1,418.73	
Eager Playground	3,491.99	
Four Corners Cemetery	511.84	
Work on Trees	175.31	

Thorndike School	$ 565.05	
Surveying	3,090.31	
Miscellaneous	5,864.82	
		$ 46,894.74
Total for W. P. A.		$ 50,825.04
Grand Total		$653,419.02
Cash on hand December 31, 1937		80,149.24
		$733,568.26

Non-Revenue Accounts

Net Funded Debt	$75,000.00	
School Loan Acts of 1920		$40,000.00
School Loan Acts of 1920—Series "B"		9,000.00
New High School Loan		3,000.00
Wire Mill School		18,000.00
Bondsville Grammar School		5,000.00
	$75,000.00	$75,000.00
Trust Funds—Cash and Securities	$35,706.89	
Thompson Fund		$ 951.28
Merrick Fund		850.00
Cemetery Perpetual Care Funds		33,905.61
	$35,706.89	$35,706.89

BALANCE SHEET FOR 1937

	Appropriations Refunds and Transfers	Amount Expended	Balance
Selectmen:			
Salaries	$ 1,600.00	$ 1,600.00	
Expense Account	1,003.00	715.35	$ 287.65
Contingent Account	2,550.00	1,926.01	623.99
Auditing and Accounting:			
Auditors	81.00	81.00	
Accounting	1,800.00	1,800.00	
Assessors:			
Salaries of Board	2,400.00	2,400.00	
Clerk	1,040.00	1,040.00	
General Expenses	1,000.00	803.96	196.04
Adding Machine	33.00	33.00	
Treasurer:			
Salary	1,800.00	1,800.00	
Clerk	300.00	300.00	
Bond and Other Expenses	550.00	543.44	6.56
Tax Title Foreclosures	723.89	466.80	257.09
Town Clerk:			
Salary	450.00	450.00	
General Expenses	125.00	102.78	22.22
Tax Collector:			
Salary	1,600.00	1,440.00	160.00
Salary for Previous Years	972.00	144.00	828.00
Clerk	780.00	780.00	
Bond and General Expenses	895.00	894.88	.12

	Appropriations Refunds and Transfers	Amount Expended	Balance
Law:			
Salary and Claims	$2,500.00	$2,396.13	$103.87
License Commissioners:			
Expenses	150.00	98.26	51.74
Election and Registration:			
Expenses	1,000.00	648.29	351.71
Town Offices:			
Rent, Care and Light	1,950.00	1,890.05	59.95
Town House:			
Care, Light and Repairs	100.00	85.58	14.42
Town Dump:			
Care	624.00	624.00	
Police Dept.			
Chief	3,000.00	3,000.00	
Deputy Chief	2,400.00	2,400.00	
Day Patrol	2,190.00	2,190.00	
Extra Patrol	2,190.00	2,190.00	
Night Patrol	2,736.00	2,736.00	
Special Patrol	2,200.00	2,195.50	4.50
Lockup—Rent, Light and Telephone	1,600.00	1,578.25	21.75
Renovation of Lockup	375.00	333.60	41.40
Chief's Office	336.00	299.76	36.24
Motorcycle Upkeep	200.00	77.99	122.01
Transportation of Chief	400.00	200.00	200.00
Incidentals	150.00	99.74	50.26

	Appropriations Refunds and Transfers	Amount Expended	Balance
Sealer's Department:			
Salary	$800.00	$800.00	
Expenses	150.00	145.64	$ 4.36
Forest Warden's Dept.:			
Fighting Fires and Other Expenses	1,500.00	1,392.54	107.46
Tree Department:			
Labor and Expenses	125.00	124.66	.34
Moth Department:			
Labor and Expenses	500.00	499.96	.04
Health Department:			
Salaries of Board	175.00	175.00	
Salaries of Clerk	100.00	100.00	
Tuberculosis-Contagious Diseases and General Expenses	6,000.00	3,726.30	2,273.70
Toxin Antitoxin	100.00	100.00	
Meat and Milk Inspection	450.00	446.90	3.10
Vital Statistics	500.00	360.75	139.25
District Nurse	1,000.00	1,000.00	
Highways:			
General Repairs—Including Snow Removal	23,328.75	23,326.99	1.76
Maintenance of Chap. 90 Roads	1,000.00	2,011.05	*1,011.05
Oiling Roads	5,500.00	5,435.91	64.09
King Street "A"	1,030.00	451.42	578.58

	Appropriations Refunds and Transfers	Amount Expended	Balance
Forest Lake Road Improvement		$2,249.02	$*2,249.02
Thorndike Street—1935 Account	$ 714.32	714.32	
Maple Street "D"	486.00	482.68	3.32
Palmer-Bondsville Road—1935 Acct.	3,111.41	3,269.01	* 157.60
Palmer Center to Lake Junction	2,781.00	2,604.21	176.79
Park Street—1935 Account	430.80	2,221.51	*1,790.71
Pine Street "A"	1,388.50	1,387.71	.79
Thorndike-Three Rivers Road—1936	10,430.78	7,800.85	2,629.93
Thorndike-Three Rivers Road—1937	13,188.56	14,099.61	* 911.05
Sewers and Culverts	2,500.00	2,499.04	.96
Sidewalk Repairs	1,000.00	999.79	.21
Memorial Plot Sidewalk on Converse Street	200.00	160.00	39.45
Dutton Bridge	10,000.00		10,000.00
Whipple's Bridge		74.20	* 74.20
Highway Equipment	2,400.00	2,345.72	54.28
Garage Rent	480.00	480.00	
Street Lighting	11,008.92	11,008.54	.38
Public Welfare:			
Salaries of Board	600.00	600.00	
Salary of Clerk	1,100.00	1,100.00	
Salary of Town Physician	500.00	500.00	
Support of Poor	30,009.23	30,009.23	
Federal Grant—Aid to Dependent Children	1,574.28	1,539.73	34.55

	Appropriations Refunds and Transfers	Amount Expended	Balance
Old Age Assistance:			
Aid Rendered	$17,601.10	$17,601.10	
Federal Grant for Old Age Asst.	10,699.01	9,663.48	$1,035.53
Federal Grant for Administration	354.59	354.59	
Soldiers' Benefits:			
Aid Rendered	10,010.00	9,600.11	409.89
State Aid	500.00	188.00	312.00
Military Aid	500.00	300.00	200.00
Education	164,423.02	164,180.39	242.63
Young Men's Library Association	3,600.00	3,600.00	
Unclassified:			
Compensation and Liability Insurance	3,200.00	3,105.21	94.79
General Insurance	858.95	708.72	150.23
Animal Inspection	1,100.00	1,011.45	88.55
Wing Memorial Hospital	500.00	500.00	
Hampshire County Hospital	1,392.96	1,392.96	
Memorial Day	200.00	200.00	
Town Engineer	50.00	50.00	
Town Reports	765.00	765.00	
Edward T. Goodreau Post—1936	27.65	27.65	
Edward T. Goodreau Post—1937	166.00	144.45	21.55

	Appropriations Refunds and Transfers	Amount Expended	Balance
Memorial Plot and Knox Marker	$ 453.15	$ 453.15	
County Aid to Agriculture	50.00	50.00	
Reserve Fund	14,000.00	14,000.00	
W. P. A. Fund	50,991.99	50,825.04	$ 166.95
Cemetery:			
Care & Maintenance	5,485.00	5,484.88	.12
Neglected Graves	250.00	250.00	
Maturing Debt	14,500.00	14,500.00	
Interest on Maturing Debt	3,700.00	3,700.00	
Interest on Temporary Loans	800.00	581.70	218.30

* Denotes overdrafts.

TRIAL BALANCE

	Dr.	Cr.
Cash	$80,149.24	
Taxes—1935	61.76	
Taxes—1936	9,036.83	
Taxes—1937	74,370.41	
Motor Vehicle Excise Tax—1935	6.23	
Motor Vehicle Excise Tax—1936	48.95	
Motor Vehicle Excise Tax—1937	945.69	
Tax Possessions	2,356.78	
Tax Titles	5,636.94	
Accounts Receivable:		
Health	997.32	
Highway	194.20	
Public Welfare	3,230.59	
Schools	215.25	
Old Age Assistance	71.67	
Temporary Loans		50,000.00
State Tax	990.00	
County Tax		.01
State Parks and Reservations	84.92	
Soldiers' Exemptions		612.00
Overlay—1935		298.11
Overlay—1936		3,216.19
Overlay—1937		2,980.16
Overlay Reserve		9,995.42
Departmental Revenue		4,709.03

Tax Title Revenue		$6,413.09
District Tax Title Revenue		477.03
Tax Title Redemption Fire Dist. No. 1		63.24
Tax Title Redemption Fire Dist. No. 2		42.80
Motor Vehicle Excise Tax Revenue		1,000.87
Dog Licenses		13.80
Excess and Deficiency		89,566.61
Auditing—1937		90.00
Treasurer's Tax Title Foreclosure Acct.		257.09
Tax Collector's Salary on Previous Years		828.00
Tax Collector's Salary 1937		160.00
Repairs on Chap. 90 Roads	$1,011.05	
Forest Lake Road	2,249.02	
Palmer-Bondsville Road	157.60	
Park Street—1935 Project	1,790.71	
Thorndike-Three Rivers Road—1936		2,629.93
Thorndike-Three Rivers Road—1937	911.05	
Dutton Bridge		10,000.00
Whipples Bridge—1935	74.20	
United States Grant—Old Age Asst.		1,035.53
United States Grant—Aid to Dependent Children		34.55
W. P. A. Fund		166.95
	$184,590.41	184,590.41

Report of The Board of Health

To the Board of Selectmen and Citizens of Palmer:

The Board of Health of the Town of Palmer herewith submits its annual report for the year ending December 31, 1937.

TABLE NO. 1

DISEASE	NUMBER OF CASES
Chicken Pox	3
Diphtheria	2
Dog Bites	3
Cerebrospinal Meningitis	4
Lobar Pneumonia	2
Measles	37
Mumps	1
Scarlet Fever	6
Pulmonary Tuberculosis	3
Whooping Cough	33

TABLE NO. 2

Number of Deaths reported during 1937

January	9
February	8
March	10
April	9
May	5
June	7
July	5
August	6
September	7
October	14
November	11
December	13
	104

TABLE NO. 3

Deaths Classified by Ages

	TOTAL	MALE	FEMALE
Less than 1 year	11	8	3
1 to 5 years	4	2	2
5 to 10 "	1	1	0
10 to 15 "	3	2	1
15 to 20 "	1	1	0
20 to 30 "	4	2	2
30 to 40 "	11	4	7
40 to 50 "	14	9	5
50 to 60 "	17	11	6
60 to 70 "	21	8	13
70 to 80 "	10	5	5
80 to 90 "	2	0	2
90 to 100 "	0	0	0
Stillborn	5	4	1
	104	57	47

RECEIPTS

Reimbursements for Care of Tubercular Patients		
From:		
Individuals	$106.28	
State	832.85	
		$ 939.13
From Licenses:		
Alcohol	$ 5.00	
Milk and Oleo.	63.00	
Pasteurization	10.00	
Ice Cream	65.00	
Bottling	40.00	
Undertakers	6.00	
		$ 189.00
Total Receipts		$ 1,128.13

EXPENDITURES

General Administration:		
Salaries of Board	$175.00	
Clerical Work	100.00	
Printing and Advertising	9.75	
Telephones	71.82	
Transportation and Other Expenses	172.37	
		$ 528.94
Tuberculosis:		
Hampshire County Sanatorium	$1,543.69	
Rutland State Sanatorium	1,446.00	
		$ 2,989.69

Quarantine and Contagious Diseases:		
Hospitals	$ 259.00	
Medical Attendance	217.07	
Clothing and Fumigation	6.60	
		$ 482.67
Toxin-Antitoxin:		
Administration	$ 100.00	
		$ 100.00
Meat and Milk Inspection:		
Meat	$ 255.70	
Milk	191.20	
		$ 446.90
District Nurse:		
Disbursements	$1,000.00	
		$ 1,000.00
Vital Statistics:		
Births	$ 208.50	
Deaths	88.75	
Marriages	63.50	
		$ 360.75
Total for Health and Sanitation		$5,908.95

Report of Milk Inspector

Palmer, Mass., Dec. 29, 1937

To the Board of Health of Palmer:

I would respectfully submit the following report on Milk Inspection work.

I have granted the following Permits and Licenses:

Dealers Licenses	112 at .50	$56.00
Oleo Licenses	14 at .50	7.00
Producers Permits (no fee)	60	

A. F. BENNETT,
Milk Inspector

Report of Inspector of Slaughtering

Palmer, Mass., December 29, 1937

To the Board of Health of Palmer:

I would respectfully submit the following report relating to the Inspection of Slaughtering.

I have made the following Inspections:

Hogs	227	1 Condemned
Beef	13	
Veal	16	1 Condemned

A. F. BENNETT,
Inspector of Slaughtering

Report of Sealer of Weights and Measures

December 31, 1937

To the Honorable Board of Selectmen:

The following is the report of the work done by the Department of Weights and Measures for the year ending December 31, 1937:

	Adjusted	Seal'd	Not Seal'd	Con-dem'd
Platform Scales over 10,000 lbs.		4		
Platform Scales over 5,000 lbs.		1		
Platform Scales under 5,000 lbs.	5	44	2	2
Counter Scales over 100 lbs.		4		
Counter Scales under 100 lbs.	7	39		
Beam Scales over 100 lbs.	1	7		
Beam Scales under 100 lbs.		1		
Spring Scales over 100 lbs.		6		
Spring Scales under 100 lbs.	16	65		
Computing Scales under 100 lbs.	4	46		
Person Weigher (slot)		11		1
Prescription		3		
Avoirdupois Weights	68	311		
Apothecary Weights		48		
Metric Weights		5		
Liquid Measures		56		

Dry Measures		1		
Gasoline Pumps		26	1	10
Stops on Pumps	54	182		
Gasoline Meters	20	77		
Oil Pumps		18		
Tank Truck Meter	5	6		
Bulk Station Meter		2		
Grease Measuring Devices		1		
Yard Sticks		8		
Totals	180	972	3	13

Trial Weighings

	Total Tested Number	Correct Number	Under	Over
Beans	18	14	2	2
Bread	92	48	6	38
Butter	159	102	17	40
Coal (in transit)	3	2		1
Dry Commodities	73	54	5	14
Flour	44	23	1	20
Fruits and Vegetables	55	36	5	14
Grain and Feed	33	22	4	7
Ice	3			3
Lard	11	3		8
Totals	491	304	40	147

Summary of Inspections for 1937

Clinical Thermometers	19
Coal Certificates	3
Ice Scales	2

Junk Scales	3
Peddler's Licenses	21
Peddler's Scales	3
Gasoline Pumps Retests	22

Amount of Fees collected for 1937 $138.42

Respectfully submitted,

LOUIS LEVEILLEE,

Sealer of Weights and Measures

List of Jurors

In accordance with Chapter 234 of the General Laws, the Selectmen of the Town of Palmer have prepared the following list of inhabitants of said Town of Palmer as qualified to serve as Jurors for the year beginning July 1st 1937.

Baker, Ellsworth D.	26 Spring Street, Palmer
Barnes, Guy B.	26 Fox Street, Palmer
Berthiaume, Joseph E.	256 South Main Street, Palmer
Brouillette, Ananie I.	250½ South Main Street, Palmer
Cady, Oscar S.	49 Walnut Street, Palmer
Calkins, Walter F.	61 Randall Street, Palmer
Cameron, W. Leslie	54 Thorndike Street, Palmer
Canning, Ralph E.	5 Holbrook Street, Palmer
Capen Sr., Fred A.	310 Park Street, Palmer
Carey, Frank W.	13 Pearl Street, Palmer
Converse, Raymond E.	19 Knox Street, Palmer
Deland, Warren A.	93 South Main Street, Palmer
Dillon, William F.	44 Thorndike Street, Palmer
Donahue, John J.	45 Pine Street, Palmer
Drohan, George J.	102 Park Street, Palmer
Duncan, Edwin J.	18 Church Street, Palmer
Erikson, Emil	12 Forest Street, Palmer
Farrelly, Michael J.	598 North Main Street, Palmer
Fountain, Charles J.	582 North Main Street, Palmer
Gale, William M.	75 Central Street, Palmer
Garvey, Michael J.	28 Pleasant Street, Palmer
Goodreau, Joseph P.	200 Thorndike Street, Palmer
Healey, Daniel R.	69 Pine Street, Palmer

Healey, Maurice E.	15 Converse Street, Palmer
Holden, M. William	509 North Main Street, Palmer
Hubert, Edward G.	20 Searle Street, Palmer
Jarvis, Frank L.	50 Squier Street, Palmer
Kenworthy, Charles F.	596 North Main Street, Palmer
Kenyon, Everett C.	244 Park Street, Palmer
Kowalczyk, Stanley	9 Foundry Street, Palmer
Marcy, Kenneth H.	Maple Street, Palmer
Mayer, George E.	36 Pleasant Street, Palmer
Midura, Andrew J.	597 North Main Street, Palmer
Moon, John	40 Knox Street, Palmer
Morgenroth, Frank	23 Maple Street, Palmer
Nelson, Everett F.	1 Maple Street, Palmer
O'Connor, Dennis E.	71 Pleasant Street, Palmer
Paine, Horace R.	228 South Main Street, Palmer
Pardo, John	6 Shearer Street, Palmer
Parkhurst, Luke W.	152 South Main Street, Palmer
Seipel, Joseph N.	190 Thorndike Street, Palmer
Smalarz, John	563 North Main Street, Palmer
Spelko, John	Thompson Street, Palmer
Thomas, Edgar F.	88 Park Street, Palmer
Thompson, Fayette	55 Central Street, Palmer
Wirstrom, Lars G.	673 North Main Street, Palmer
Ammann, Joseph	38 High Street, Thorndike
Curtin, Edward J.	89 Church Street, Thorndike
Ford, Patrick	285 High Street, Thorndike
Fortune, George M.	53 Center Street, Thorndike
Gay, Ernest	21 Gay Street, Thorndike
Johnson, Thorwald N.	Ware Road, Palmer Center
Kosmider, Henry J.	25 Harvey Street, Thorndike
Matera, John	24 School Street, Thorndike
Muniec, Stanley	26 Pleasant Street, Thorndike
Sugrue, Daniel	279 High Street, Thorndike
Austin, John F.	41 Springfield Street, Three Rivers
Blair, Robert	109 Springfield Street, Three Rivers
Brown, William T.	36 South Street, Three Rivers

Cavanaugh, Jeremiah M.	226 Main Street, Three Rivers
Clark, Walter	104 Palmer Street, Three Rivers
Clark, James F.	34 Pleasant Street, Three Rivers
Cole, John	9 Anderson Avenue, Three Rivers
Fisher, Albert J.	19 Belanger Street, Three Rivers
Fleury, Frank W.	45 South Street, Three Rivers
Giboleau, John	21 Ruggles Street, Three Rivers
Laviolette, Oscar	81 Springfield Street, Three Rivers
Markot, Stanley	38 Ruggles Street, Three Rivers
Marhelewicz, Ludwik	93 Bourne Street, Three Rivers
Monat, Noe L.	376 Main Street, Three Rivers
Motyka, Rudolph	22 South Street, Three Rivers
Pastuszak, Joseph	20 Maple Terrace, Three Rivers
Powell, Elmer	53 High Street, Three Rivers
Ritchie, David	1 Palmer Street, Three Rivers
Rogers, George N.	210 Main Street, Three Rivers
Roman, Edward W.	42 Bourne Street, Three Rivers
Sullivan, William C.	82 Bourne Street, Three Rivers
Tenczar, Lawrence	96 Bourne Street, Three Rivers
Topor, Stanley	81 Bourne Street, Three Rivers
Ziemba, Stanley	390 Main Street, Three Rivers
Austin, Daniel F.	42 South Main Street, Bondsville
Bigda, Anthony	34 High Street, Bondsville
Cavin, James M.	88 Pine Street, Bondsville
Champagne, Antoni	Brown's Pond, Bondsville
Donovan, Richard F.	29 Griffin Street, Bondsville
Gordon, Frank S.	Main Street, Bondsville
Griffin, John F.	81 South Main Street, Bondsville
Gunn, George L.	4 State Street, Bondsville
Holden, Louis R.	34 Pleasant Street, Bondsville
Lamb, Harold F.	36 Pine Street, Bondsville
Moore, Luke F.	30 Pleasant Street, Bondsville
Moriarty, Maurice J.	85 High Street, Bondsville
Piechota, Michael	Palmer Road, Bondsville
Sharratt, Charles H.	Palmer Street, Bondsville
Sullivan, James J.	6 Spring Street, Bondsville

Sullivan, Raymond J.	Main Street, Bondsville
Tobiasz, Bolac	Emery Street, Bondsville
Wadas, Martin	129 Main Street, Bondsville
Walder, Albert	61 Crawford Street, Bondsville

WILLIAM F. GRISWOLD
HARRISON W. THOMPSON
AUGUST AMMANN, Sr.
Board of Selectmen

Report of Inspector of Animals

Three Rivers, Mass.,
December 31, 1937

Honorable Board of Selectmen
Town of Palmer

Gentlemen:

In compliance with Section 19 Chapter 129 of the General Laws, as inspector of Animals of your town, I have completed a physical inspection of all neat cattle, sheep, goats and swine found within the limits of the town. All of the necessary reports regarding said inspection, have been filed with and accepted by the Division of Livestock Disease Control, 100 Nashua Street, Boston.

Statistics of my annual inspection are as follows:

PREMISES VISITED

Kempista, Antoni	Burke, Catherine
Blanchard, Stephen	Johnson, Kjeld
Miller, Rufus	Trombley, J. B.
Baynor, Benny	Wesson, J. H.
Rudnik, Frank	Niemiec, Stanley
Santos, Tony	Motyka, George
Nadolski, Sophie	Jaworek, Joseph
Jacek, Mrs. Joseph	Zbylot, George
Rusek, Sophie	Lesniak, John
Bernard, Joseph	Midura, John

Gay, Stacy C.
Hebert, Fred
Pisarski, Michael
Nowak, Lawrence
Bubon, Mrs. Peter
Coulter, Alfred
Kulig, Thomas
Jorczak, Joseph
Balon, Frank
Broton, Adam
Kulig, John
Karczmarczyk, Stanley
Kuzniara, Albert
Kosmider, John
Kos, Catherine
Piechota, Stanley
Rondeau, Oliver
Herzog, Pauline
Midura, Thomas
St. John, Nelson
Pychewicz, Frank
Strycharz, Michael
Izyk, John
Kmon, Mary
Fabian, Joseph
Hedanczuk, Michael
Berthiume, Antoine
Niewinski, Stephen
Parda, Stanley
Kusek, Mrs. John
Skaza, Peter
Tobiasz, John
Keyes, Fred
Hopfe, Mrs. Herbert
Christianson, Christian
Johnson, Niel
Bycenski, Peter
Piskor, Wojciech
Mega, Michael
Kapinos, Lawrence
Brothers, Arthur
Strzempek, Catherine
Kwasniewski, Andrew
Shea, Daniel A.
Opielowski, Mrs. Josephine
Samek, Bronac
Walder, Albert
Witkowski, Wincenty
Tyburski, John
Fila, Joseph
Drzal, Mary
Midura, John
Fijol, Kazimierz
Bartoszek, John
Bigda, Albert
Brothers, Lawrence
Halverson, Conrad
Domey, Dosylva
Kivor, Michael
Kos, John
Dahea, James
Buffington, O. B.
Dumas, Brothers
Hamilton, James E.
Kerrigan, William B.
Powers, Nathan H.
Roberts, W. A.
Town Infirmary
Robbius, Willie E.
Smith, George R.
Borek, Agatha
Trzepacz, Andrew

Brothers, Nelson
Spelko, John
Obrzuch, Anthony
Staback, Jacob
Olson, Christian
Tousigman, A. E. Jr.
Haley, Frank
Capen, Fred
Kostrzeba, Walenty
Roberts, Ernest
Krzepka, Joseph
Sierakowski, Bronislaus
Panek, Joseph
Mastalerz, Anna
Parda, Mary
Bernat, Caroline
Wilczek, Stanley
Holewa, Felix
Krzywda, Rev. A. S.
Accorsi, Dominik
Karczmerczyk, Albert
Pobieglo, John
Kowal, Stanley
Swiatlowski, Catherine
Pytka, Ignacy
Marciniec, Stanley
Soltys, George
Hartnett, Francis
Wrzesien, John
Skura, Maciej
Sasur, Anthony
Goodreau, Joseph
Ridz, Andrew
Brown, Howard
Strzeminski, Joseph
Topor, Sophie
LaRoche, Hormidas
Noga, Walter
Skowyra, John
Hecmant, Adam
Plankey, Alexander
Wilk, Adam
Peterson, Mrs. Anton
Topor, Agnes
Waszkiewicz, Julian
Goodreau, W. A.
Winer, John
Mozden, Peter
Tyksinski, John
Lenard, Joseph
Tenczar, Jacob
Austin, John
Fijol, John
Ziembinski, Jacob
Nadolski, Walter
Kajka, Alexander
Pobieglo, Stanley
Bogacz, Michael
Smola, Paul
Royce, Mrs. Milton
Topor, Joseph
Skowronek, Gabryel
Kokoszka, Szymon
Witkowski, Ignacy
Sugrue, Con
Seipel, Joseph
Noga, Leon
Szklarz, Michael
Newcomb, Mrs. B.
Papuzenski, Andrew
Dojka, Thomas
Gula, Stanley

Muniec, Tadeusz
Czajka, Anthony
Nevue, Henry
White, John
Gondek, John
Wrubel, Joseph
Kolas, Paul
Muniec, Victor
LaForrest, Louis
Wyrobek, Wincenty
Topor, Stanley
Szumiel, Anthony
Nietupski, Rock
Korzec, Stephen
Wilk, Mrs. Albert

ANIMAL CENSUS OF THE TOWN OF PALMER

As of December 31, 1937

	Cows	Young stock	Bulls	Swine	Sheep	Goats
Palmer	102	30	4	20	0	2
Thorndike	387	111	19	84	0	1
Three Rivers	143	48	4	89	3	4
Bondsville	108	42	3	20	0	1
Total — Town	740	231	30	213	3	8

NOTE:—Along with and in addition to the regular annual inspection, a careful check has been made of all premises where bovine animals are kept, to see that all animals have been Tuberculin tested under State and Federal supervision. As a result of said check-up, three places were found with untested cattle. These have been reported and will be tested with the State bearing the expenses.

During the year, 122 cows and 2 oxen were brought into this town from various states. These have been properly examined, identified and released. Anyone buy-

ing cattle outside of this state, must have them released by their local Inspector of Animals before such cattle can be added to their herds.

One sick horse had to be examined to determine whether the disease contracted was contagious and communicable.

Upon examination, one cow was found to be subject to Baugs Abortion disease and was duly quarantined. Ultimately said animal was destroyed.

Only one case of illegal entry of cattle into this state had to be checked.

At three different times hogs had to be examined, for they were suspected as having contracted hog cholera.

Eight visits were made to examine dogs that had bitten persons and were suspected as having rabies. The law requires that every dog known to have bitten a person must be quarantined and observed for symptoms of rabies. Anyone who does not comply with the law by reporting such dogs, is subect to court action. None of the dogs examined showed symptoms of rabies.

One case of maltreatment of animals occurred during the year, and this was dealt with by the proper authorities.

Respectfully submitted,

JOSEPH L. MARHELEWICZ
Inspector of Animals
Palmer, Mass.

Report of License Commissioners

To the Honorable Board of Selectmen:

The following licenses granted during the year 1937:

Common Victualers	31
Innholders	6
Druggists	4
All Alcoholic, Malts and Wines:	
Innholders	4
Common Victualers	5
Package Store	1
Clubs	4
Druggists	3
Malt Beverages and Wines:	
Innholders	1
Common Victualers	10
Package Store	2
All Alcoholic:	
Drug Package Store	1

Respectfully submitted,

WILLIAM E. OTIS
Clerk of Board
License Commissioners

Report of Tax Collector

Account of 1932

Outstanding Sept. 4, 1937 per State Audit report:		
Tax title disclaimed		$14.00
Added to tax titles		14.00

Account of 1933

Outstanding Sept. 4, 1937 per State Audit report:		
Tax title disclaimed		$14.00
Added to tax titles		14.00

Account of 1934

Outstanding Sept. 4, 1937 per State Audit report:		
Tax title disclaimed	$18.00	
Taxes	26.52	
Interest	2.75	
		$47.27
Paid Treasurer	19.55	
Abatements	9.72	
Added to tax titles	18.00	
		47.27

Account of 1935

Outstanding Sept. 4, 1937 per State Audit report:		
Tax title disclaimed	$ 19.00	
Taxes	320.33	
Interest and demands	28.17	
		$367.50
Paid Treasurer	245.52	
Abatements	34.99	
Added to tax titles	19.00	
		299.51
Outstanding December 31, 1937		67.99

Account of 1936

Outstanding Sept. 4, 1937 per State Audit report:		
Tax title disclaimed	$ 18.00	
Taxes	25,313.92	
Interest and demands	900.93	
		$26,232.85
Paid Treasurer	16,917.13	
Abatements	211.94	
Added to tax titles	18.00	
		17,147.07
Outstanding December 31, 1937		$ 9,085.78

Account of 1937

Outstanding Sept. 4, 1937 per State Audit report	$247,062.76	
Additional Assessors' Warrants to be collected	$1,303.89	
Interest and demands	244.03	
Motor vehicle taxes abated after payment	159.35	
Real estate taxes paid after abatement	56.00	
		$248,826.03
Paid Treasurer	170,942.28	
Abatements	1,444.05	
Added to tax titles	1,123.60	
		173,509.93
Outstanding December 31, 1937		$75,316.10

JOHN T. BROWN

Collector of Taxes

Report of Tree Warden

	Spent	Balance
Appropriation for 1937	$124.66	$ .34
Spent from Contingent	316.85	
Spent from W. P. A.	175.31	
Federal Government Grant	886.76	

Put in six cavities.
Made five open cavities.
Took down eight dangerous trees.
Took down fourteen trees for W. P. A. Projects.
Trimmed eleven hundred trees.

Respectfully submitted,

DUSTIN E. GUNN,
Tree Warden

Report of Young Men's Library Association

No important changes have been made in the Public Library during the past year. There was a falling off in total circulation, amounting to 3030, the only increase being in the Thorndike Branch, which made a gain of 385. The decrease was due to no known cause.

The circulation for the year 1937 was as follows:

Palmer, Main Library	36,613
Bondsville Branch	8,625
Thorndike Branch	5,499
Three Rivers Branch	6,411
Total	57,148

L. E. CHANDLER,
Librarian

REPORT OF
CHARLES H. LINE, TREASURER
YOUNG MEN'S LIBRARY ASSOCIATION

Year Ending December 31, 1937

Balance January 2, 1937	$ 27.14	
Fines received from Miss Robinson	64.00	
Received from Town of Palmer	3,600.00	
		$3,691.14
Paid:		
Salaries	$2,292.00	
Books and Magazines	803.32	
Light, phone and supplies	164.19	
Repairs	1.00	
Fuel	298.05	
Miscellaneous	20.93	
Balance, January 1, 1938	111.65	
		$3,691.14

Respectfully submitted,

CHARLES H. LINE, Treasurer

The accounts of the treasurer have been audited and approved by me this 11th day of January, 1938.

FREEMAN A. SMITH, Auditor

Report of Chief of Police

Palmer, Mass.
January 1, 1938

To the Honorable Board of Selectmen:

During the year 1937, 421 cases, not including cases against juvenile offenders, were prosecuted in the District Court of Eastern Hampden against 396 persons for offenses committed within the Town of Palmer. Of the persons brought before the Court in these cases, 126 were residents and 270 were non-residents; 390 were males and 6 were females. The 117 drunkenness cases include cases against 25 persons who were driving motor vehicles while under the influence of intoxicating liquors. In addition, the local police served summonses on residents in 57 cases for the police of other cities.

A list of the cases follows:

Affray	3
Assault	9
Assault on an officer	2
Bastardy	9
Breaking and entering	4
Cruelty to animals	1
Cutting timber	1
Damaging property	7
Drunkenness	117
Fornication	1
Fugitives from justice	12

Junk laws	1
Larceny	12
Lewdness	3
Malicious mischief	3
Non-support	7
Possession of firearms by an alien	1
Rape	1
School laws	2
Selling leased property	1
Vagrancy	9
Violation of motor vehicle laws	215
	421

In my judgment all the officers have discharged their duties in a faithful and conscientious manner, and I desire to officially record my appreciation of their work.

Respectfully submitted,

TIMOTHY J. CRIMMINS,

Chief of Police

Report of Forest Fire Warden

Palmer, Mass., December 27, 1937

To the Honorable Board of Selectmen
Town of Palmer

I respectfully submit my report as Forest Fire Warden for the Town of Palmer for year of 1937.

Appropriation	$1,000.00	
Additional Appropriation—		
Finance Committee	500.00	
		$1,500.00

Expended		
Labor fighting fires	$1,211.30	
Telephone, Repairs, Gas, Oil, etc.	181.24	
	1,392.54	
Balance	107.46	
		$1,500.00

Number of	
Brush and Grass Fires	23
Forest Fires	17
Chimney Fires	2
Permits Issued	319

Owing to large fires at Point of Rocks and Buck and Holbrook lands I was forced to ask Finance Committee for $500.00 additional to carry out the balance of season. On account of the loss of 1200 feet of hose and need of two new tires for truck rear wheels.

I recommend that $1500.00 be raised and appropriated for year of 1938.

Respectfully submitted,

EDWIN J. DUNCAN,

Fire Warden

Auditor's Report

BOARD OF PUBLIC WELFARE

Town Infirmary

1936 ACCOUNTS

Receipts

Forest Lake Dairy	$ 30.71	
L. D. Burke	100.00	
State of Mass. (Board)	97.00	
		$227.71

Expenditures

Paid Town Treasurer by Infirmary	$122.46	
Credit L. D. Burke	8.25	
Paid Town Treasurer direct	97.00	
		$227.71

1937 ACCOUNTS

Receipts

Receipts as per books	$2,067.73	$2,067.73

Expenditures

Paid Town Treasurer by Infirmary	$2,067.73	$2.067.73
Total Receipts 1936 and 1937		$2,295.44

Bills Receivable

Forest Lake Dairy	$51.44	$51.44

SEALER OF WEIGHTS AND MEASURES

1937 ACCOUNT

Receipts

Fees collected as per books		$138.62

Expenditures

Paid Town Treasurer Dec. 31, 1937	$138.42	
Paid Town Treasurer Jan. 15, 1938	.20	
		$138.62

TOWN CLERK'S ACCOUNT

Dog Licenses

1937 ACCOUNT

Receipts

Fees collected	455 @ $2.00	$910.00	
	92 @ 2.00	184.00	
	49 @ 5.00	245.00	
	1 @ 25.00	25.00	
	597		$1,364.00

Expenditures

Paid Town Treasurer	$1,244.60	
Paid John T. Brown, 597 fees @ .20	119.40	
		$1,364.00

TREASURER'S REPORT

Receipts

Balance on hand January 1, 1937		$72,055.17
Anticipation of Revenue Loans	$200,000.00	
John T. Brown, Tax Collector:		
Taxes, 1934	141.51	
Interest, 1934	22.38	
Taxes, 1935	12,794.56	
Interest and Demands, 1935	996.70	
Taxes, 1936	52,605.79	
Interest and demands, 1936	2,061.02	
Taxes, 1937	223,024.37	
Interest and demands, 1937	245.44	
Tax Title Redemptions	1,225.58	
Sale of Foreclosed Property	920.50	
Commonwealth of Massachusetts:		
Taxes, Reimbursements and Licenses	122,072.71	
Chapter 90:		
Park Street account	430.80	
Thorndike Street, 1936 account	357.16	
Thorndike-Three Rivers Road, 1936 account	5,182.77	
Thorndike-Three Rivers Road, 1937 account	5,465.50	
Bondsville Road account	1,669.76	

County of Hampden:		
Chapter 90:		
Thorndike Street, 1936 account	$ 357.16	
Thorndike-Three Rivers Road, 1936 account	2,591.39	
Thorndike-Three Rivers Road, 1937 account	2,723.06	
Bondsville Road account	1,441.65	
All Other Sources	25,183.28	
		$661,513.09
		$733,568.26

Disbursements

Paid out on Selectmen's Warrants	$653,419.02	
Balance on hand December 31, 1937	80,149.24	
		$733,568.26

CEMETERY COMMISSIONERS' ACCOUNTS

Regular Appropriations Account

Receipts

Appropriation		$5,485.00

Expenditures

Expenditures as per books	$5,484.88	
Balance	.12	$5,485.00

Care of Cemeteries

Receipts

From Perpetual Care Funds	$1,226.52	
For Soldiers' Graves	180.00	
Other Sources	1,122.41	$2,528.93

Expenditures

Paid Town Treasurer	$2,498.79	
Abated	30.14	$2,528.93

Soldiers' Graves

Receipts

Appropriation		$ 250.00

Expenditures

Paid Cemetery Commissioners	$ 180.00	
Paid Rev. D. E. Hennessey	52.00	
Paid P. Coache	18.00	$ 250.00

Bills Receivable

As per books:

P. M. Emery	1937	$ 3.00	
Fred L. Snow	1936	2.00	
Lena C. Langewald	1937	2.00	
F. P. Carroll	1928	13.50	
A. E. Peterson	1937	2.00	
F. I. Collis	1933/4	4.00	
Mrs. Sadie Trumble	1932	2.00	
Mrs. Anna H. Rose	1937	13.00	
Raymond Milligan	1933/4	4.00	
Mrs. Elizabeth M. Cross	1932	20.00	
			$ 65.50

Perpetual Care Funds

Balance, December 31, 1936		$33,243.98
Receipts		
New Funds received during year	$ 892.83	
Interest for 1937	995.32	1,888.15
		$35,132.13
Expenditures		
Care of Lots for 1937		1,226.52
Balance, December 31, 1937		$33,905.61

(Principal of the Funds is $31,488.83)

TAX COLLECTOR'S REPORT

Account of 1932

Outstanding Sept. 4, 1937 per State Audit Report:	
Tax title disclaimed	$14.00
Tax titles	14.00

Account of 1933

Outstanding Sept. 4, 1937 per State Audit Report:	
Tax title disclaimed	$14.00
Tax titles	14.00

Account of 1934

Outstanding Sept. 4, 1937 per State Audit Report:		
Tax title disclaimed	$18.00	

Taxes	$ 26.52	
Interest	2.75	
		$47.27
Paid Treasurer	$ 19.55	
Abatements	9.72	
Tax titles	18.00	
		$47.27

Account of 1935

Outstanding Sept. 4, 1937 per State Audit report:		
Tax title disclaimed	$ 19.00	
Taxes	320.33	
Interest and demands	28.17	
		$367.50
Paid Treasurer	$245.52	
Abatements	34.99	
Tax titles	19.00	
		$299.51
Outstanding December 31, 1937		$ 67.99

Account of 1936

Outstanding Sept. 4, 1937 per State Audit report:		
Tax title disclaimed	$ 18.00	
Taxes	25,313.92	
Interest and demands	900.93	
		$26,232.85

Paid Treasurer	$16,917.13	
Abatements	211.94	
Tax titles	18.00	
		$17,147.07
Outstanding December 31, 1937		$ 9,085.78

Account of 1937

Outstanding Sept. 4, 1937 per State Audit report	$247,062.76	
Additional Assessors' Warrants to be collected	1,303.89	
Interest and demands	244.03	
Motor vehicle taxes abated after payment	159.35	
Real estate taxes paid after abatement	56.00	
		$248,826.03
Paid Treasurer	$170,942.28	
Abatements	1,444.05	
Tax titles	1,123.60	
		$173,509.93
Outstanding December 31, 1937		$ 75,316.10

EVERETT W. CARPENTER
FRED J. HODSON
ELMER J. THOMAS

Auditors

State Auditor's Report

November 5, 1937

To the Board of Selectmen
Mr. William F. Griswold, Chairman
Palmer, Massachusetts

Gentlemen:

I submit herewith my report of an audit of the books and accounts of the town of Palmer for the period from May 31, 1934, to September 4, 1937, made in accordance with the provisions of Chapter 44, General Laws. This is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts

TNW: C

Mr. Theodore N. Waddell
Director of Accounts
Department of Corporations and Taxation
State House, Boston

Sir:

In accordance with your instructions, I have made an audit of the books and accounts of the town of Palmer for the period from May 31, 1934, the date of the previous

examination, to September 4, 1937, and submit the following report thereon:

The financial transactions as recorded on the books of the several departments receiving or disbursing money for the town, or committing bills for collection, were examined, checked, and verified.

The books and accounts of the town bookkeeper were examined and checked in detail. The recorded receipts were checked with the records of the departments collecting money for the town and with the treasurer's cash book, while the payments were compared with the treasury warrants approved by the board of selectmen and with the treasurer's cash book.

The appropriations and transfers voted by the town were listed from the town clerk's record of town meetings and were checked with the appropriation ledger accounts.

The departmental accounts receivable were compared with the records of the departments in which the the transactions originated.

The ledger was analyzed, a trial balance was taken off, and a balance sheet, which is appended to this report, was prepared, showing the financial condition of the town on September 4, 1937. The balance sheet indicates that the town is in very good financial condition.

It was noted that payments made on highway projects carried out in conjunction with the State and county have frequently exceeded the aggregate amount of the appropriation and allotments of State and county money received by the town. The amounts expended for such highway work should not exceed at any time the total of the appropriation made therefor, together with the amount of the allotment received by the town, and when bills and pay-rolls are submitted in excess of the amount available as stated, it will

be necessary to issue a temporary loan in anticipation of State or county reimbursements, in accordance with the provisions of Section 6A, Chapter 44, General Laws.

An effort should be made to determine what amounts, if any, will be received from State or county to apply on over-expenditures made for Forest Lake Road, Palmer-Bondsville Road, and Park Street, and then provision should be made by the town for any deficits existing.

The books and accounts of the town treasurer were examined and checked. The receipts, as recorded, were checked with the records of the several departments collecting money for the town or committing bills for collection and with the other sources from which money was paid into the town treasury. The payments were compared with the treasury warrants authorizing the treasurer to disburse town funds. The addition of the cash book was verified, and the cash balance on September 4, 1937, was proved by a reconciliation of the bank balance with a statement received from the bank of deposit and by actual count of the cash in the office.

The payments on account of debt and interest were proved by a comparision with the amounts falling due and with the cancelled securities on file.

The savings bank books representing the investment of the trust funds in the custody of the town treasurer were examined and listed, the income being proved and the withdrawals being checked with the treasurer's cash book and the bookkeeper's ledger.

The books and accounts of the tax collector were examined and checked in detail. The taxes outstanding at the time of the previous examination, were audited and proved, and all subsequent commitment lists of town and district taxes were added and proved with the assessors' warrants. The recorded collections were checked with the

commitment lists, the payments to the town and fire district treasurers were verified by a comparison with the treasurer's cash books, the abatements were checked with the assessors' record of abatements granted, and the outstanding accounts were listed and proved with the bookkeeper's ledger.

Verification of the outstanding accounts was obtained by mailing notices to a number of persons whose names appeared on the books as owing money to the town, the replies received thereto indicating that the accounts as listed are correct.

The collector's cash balance on September 4, 1937, was proved by reconciling the bank balance with a statement furnished by the bank and by actual count of the cash in the office.

The records of tax titles held by the town were examined. The tax title register was analyzed and checked with the treasurer's and the collector's accounts and with the records at the Registry of Deeds.

The receipts for licenses issued by the board of selectmen were checked with the record of licenses granted, and the payments to the treasurer were verified.

The records of the license commission were examined and checked, and the receipts for licenses granted were compared with the treasurer's record of receipts. The surety bonds filed with the town by individuals to whom liquor licenses have been issued were examined and checked with the record of licenses granted.

The financial records of the town clerk were examined and checked. The recorded receipts for dog and sporting licenses were checked with the record of licenses issued, the payments to the state and town treasurers were veri-

fied, and the cash on hand September 4, 1937, was proved by actual count.

The assessors' computation of the tax rates for the period covered by the audit were examined and checked.

The surety bonds of the town clerk, treasurer, and tax collector were examined and found to be in proper form.

The accounts of the sealer of weights and measures were examined. The recorded receipts were checked with the record of fees charged, the payments to the treasurer were compared with the treasurer's cash book, and the cash on hand October 7, 1937, was counted.

The records of accounts receivable of the selectmen and of the health, sewer, public welfare, old age assistance, highway, and school departments were examined. The charges were added and compared with the commitments reported to the bookkeeper, the recorded collections were checked with the treasurer's cash book, the abatements and disallowances were checked, and the outstanding accounts were listed and proved with the bookkeeper's ledger.

The receipts for licenses issued by the board of health, including milk and oleomargarine licenses, were checked with the record of licenses granted, and the payments to the treasurer were compared with the treasurer's record of receipts.

The accounts of the cemetery commission were examined. The charges for sale of lots, care of lots and foundations, etc., were added, the recorded collections were compared with the payments to the treasurer, and the outstanding accounts were listed and proved. The cash balance October 16, 1937, was proved by a reconciliation of the bank balance with a statement received from the bank.

Appended to this report, in addition to the balance

sheet, are tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, as well as tables showing the transactions and condition of the trust funds.

For the cooperation received from the several town officials while engaged in making the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,

HERMAN B. DINE,

Assistant Director of Accounts

HBD: C

TOWN OF PALMER

Balance Sheet — September 4, 1937

GENERAL ACCOUNTS

Assets

Cash:		
In Banks and Office,		$88,446.46
Accounts Receivable:		
Taxes:		
Levy of 1931,	$ 13.35	
Levy of 1932,	14.00	
Levy of 1933,	14.00	
Levy of 1934,	36.80	
Levy of 1935,	308.11	
Levy of 1936,	25,049.76	
Levy of 1937,	243,471.66	
		268,907.68
Motor Vehicle Excise Taxes:		
Levy of 1934,	$ 7.72	
Levy of 1935,	31.22	
Levy of 1936,	217.00	
Levy of 1937,	3,505.94	
		3,761.88

Liabilities and Reserves

Temporary Loans:		
In Anticipation of Revenue 1937,		$150,000.00
State and County Taxes:		
State Tax,	$ 15,180.00	
State Parks and Reservations Tax	187.49	
Municipal Auditing Tax,	437.37	
Veterans' Exemption Tax,	816.00	
Special State Tax— Old Age Assistance,	23.00	
County Tax,	13,570.73	
		30,214.59
Dog Licenses—Due County,		318.00
Fire District Tax Title Redemptions To Be Paid To Fire District		

Tax Titles,	$ 5,348.19	
Tax Possessions,	2,317.41	
		7,665.60
Departmental:		
Health,	$ 250.47	
Highway,	194.20	
Public Welfare,	1,479.93	
Old Age Assistance,	1,769.05	
School,	211.75	
		3,905.40
Estimated Receipts to be Collected,		79,313.84
Overdrawn Accounts:		
Purchase of Adding Machine, 1936,	$ 33.00	
Forest Lake Road,	2,226.47	
Palmer-Bondsville Road,	157.60	
Park Street,	1,790.71	
Whipple Bridge,	74.20	
Insurance,	20.05	
		4,302.03
		$456,302.89

Treasurers:		
Fire District No. 1,	$ 68.82	
Fire District No. 2,	42.80	
		111.62
Appropriation Balances,		172,308.29
Reserve Fund—Overlay Surplus		11,781.69
Overlays Reserved for Abatements:		
Levy of 1934,	$ 36.80	
Levy of 1935,	308.11	
Levy of 1936,	3,215.03	
Levy of 1937,	4,040.56	
		7,600.50
Revenue Available When Collected:		
Motor Vehicle Excise Tax,	$ 3,761.88	
Town Tax Title,	7,246.03	
Fire District Tax Title,	419.57	
Departmental,	3,905.40	
		15,332.88
Revenue, 1937,		42.00
Surplus Revenue,		68,593.32
		$456,302.89

DEBT ACCOUNTS

Net Funded or Fixed Debt,	$ 75,000.00	School Loans,	$ 75,000.00

TRUST ACCOUNTS

Trust Funds, Cash and Securities,	$ 36,227.53	Merrick Fund,	$ 850.00
		Thompson Fund,	951.28
		Cemetery Perpetual Care Funds,	34,426.25
	$ 36,227.53		$ 36,227.53

ANNUAL REPORT

OF THE

SCHOOL COMMITTEE

OF THE

Town of Palmer

For the fiscal year ending December 31, 1937

School Committee 1937-1938

CLIFTON H. HOBSON, Secretary

FLORENCE H. CALLAHAN	Term expires 1940
ELIZABETH I. CORNISH	Term expires 1939
DR. WILLARD E. SEDGWICK	Term expires 1939
LOUISE M. CUSHMAN	Term expires 1938
DR. CHARLES GIROUX	Term expires 1938

Regular meetings of the School Committee are held at 8 p. m. on the Tuesday before the last Friday of each school month.

All bills must be in the hands of the Superintendent on the Monday before the above date.

Superintendent of Schools, Clifton H. Hobson.

Office, High School Building, Telephone 54.

Office Hours:—8 a. m. to 12 m.; 1 to 5 p. m.
Saturdays, 9 a. m. to 12 m.

CALENDAR

HIGH SCHOOL

Winter Term:
Begins January 3, 1938; ends February 25, 1938

Spring Term:
Begins March 7, 1938; ends April 29, 1938

Summer Term:
Begins May 9, 1938; ends June 30, 1938

Fall Term:
Begins September 6, 1938; ends December 23, 1938

Winter Term:
Begins January 2, 1939; ends February 24, 1939

Spring Term:
Begins March 6, 1939; ends April 28, 1939

Summer Term:
Begins May 8, 1939; ends June 30, 1939

OTHER SCHOOLS

Winter Term:
Begins January 3, 1938; ends February 25, 1938

Spring Term:
Begins March 7, 1938; ends April 29, 1938

Summer Term:
Begins May 9, 1938; ends June 17, 1938

Winter Term:
Begins January 2, 1939; ends February 24, 1939

Spring Term:
Begins March 6, 1939; ends April 28, 1939

Summer Term:
Begins May 8, 1939; ends June 16, 1939

VACATIONS — ALL SCHOOLS

Winter:

February 26, 1938, to March 7, 1938

Spring:

April 30, 1938, to May 9, 1938

Summer:

(Grades) June 18, 1938, to September 6, 1938
(High) July 1, 1938, to September 6, 1938

Fall:

December 24, 1938, to January 2, 1939

Winter:

February 25, 1939, to March 6, 1939

Spring:

April 29, 1939, to May 8, 1939

Summer:

(Grades) June 17, 1939, to September 4, 1939
(High) June 30, 1939, to September 4, 1939

Report of Superintendent of Schools

To the School Committee of the Town of Palmer:

I herewith present my twenty-seventh report as Superintendent of Schools in Palmer. This is the forty-fifth in the series of reports issued by the superintendents of the Town.

ATTENDANCE

The attendance statistics for the school year of 1936-37 were as follows:—Enrollment, 2,024; Average Membership, 1,883.806; Average Attendance, 1,819.226; Per Cent of Attendance, 96.57; Tardinesses, 474.

A percentage of 95 is regarded as an ideal one. The twenty-six-year average has been better than 96.25%.

HEALTH WORK

The high degree of efficiency in health work has been maintained during the past year. Palmer is rated highly for its health work. Health is one of the cardinal objectives of education. Work of this nature is a distinct social contribution.

The annual physical examination this fall—an examination that is thorough, and not merely perfunctory—disclosed these defects:—Teeth, 697; Throat, 203; Skin, 100; Glands, 2; Nutrition, 3; Heart, 30; Anemic, 5. As usual, teeth, throat, and skin defects are numerous; others, few.

Diphtheria immunization was administered to one hundred forty-six (146) public school children; twenty-seven (27) parochial school children; and twenty-two (22) pre-school children. During the past ten years, more than three thousand pupils have been immunized. To-day, practically ninety per cent of our pupils, both in high school and grades, are immunized. The disease has been, to all intents and purposes, eliminated.

Twice a year, pupils in the grades are weighed and measured. Last fall, eleven hundred and nintey-five (1,195) pupils were weighed and measured and the number of underweights were as follows:—7%, eighty-one (81); 10%, one hundred and thirty-five (135); 15%, sixty-seven (67).

Eyes and ears are now being tested.

Tubercular clinics are held. The Von Pirquet—the skin test—is given, and, where necessary, the X-Ray.

Twelve (12) of our children, pre-tubercularly inclined or contacts, spent a total of three hundred thirty (330) days this summer at Camp Frederic Edwards, the preventorium of the Hampden County Tuberculosis and Public Health Association, at no personal expense, where they gained, on an average, three and one-half (3½) pounds.

Through the generosity of the Palmer Rotary Club, tonsils and adenoids were removed from twenty-four (24) children; through that of the Palmer Teachers' Association, twenty-six (26) children were given dental care. Both organizations have financed this work for the past few years and are deserving of public appreciation.

PROMOTIONS

The promotion statistics in the grades for the last school year were as follows:—Number of Pupils, 1,120; Promoted Unconditionally, 878—Per cent, 78.29; Promoted

Conditionally, 162—Per cent, 14.46; Not Promoted, 80—Per cent, 7.14.

SCHOOL SAVINGS

The report of school savings for the last school year, September, 1936, to July, 1937, is as follows:—Number of Collections, 214; Number of Deposits, 11,245; Amount of Deposits, $3, 637. 32.

The combined School Savings from date of inception, November 1, 1921, to July 1, 1937, are:—Number of Deposits, 327,704; Amount of Deposits, $90,890.88.

COST COMPARISON

The figures below are taken from a bulletin of the State Department of Education, entitled "Statistics of the Public Schools for the Year 1936". In this bulletin, the three hundred fifty-five (355) towns and cities are divided into four (4) groups, as follows:—Group I, Cities (There are 39.); Group II, Towns of 5,000 Population or over—Palmer is a member of this group (There are 83.); Group III, Towns of less than 5,000 Population and Maintaining High Schools (There are 110); Group IV, Towns of less than 5,000 Population and Not Maintaining High Schools (There are 123.).

1. Average Population, U. S. Census, 1930:—Group I, 75,393; Group II, 11,019; Group III, 2,395; Group IV, 1,082; State, 11,971; Palmer, 9,577.

2. Average Valuation, April 1, 1936:—Group I, $112,235,193; Group II, $16,620,071; Group III, $3,589,478; Group IV, $1,502,766; State $18,158,651; Palmer, $7,912,733.

3. Average Number of Pupils Enrolled, 1936:—Group I, 12,612; Group 11, 2,129; Group III, 496; Group IV, 177; State, 2,098; Palmer, 1,969.

4. Average Valuation of 1936 per Pupil in Net Average Membership, 1936:—Group I, $9,735; Group II, $8,306; Group III, $7,923; Group IV, $7,553; State $9,188; Palmer, $4,341.

5. Average Expenditure for School Support from Local Taxation per $1,000 Valuation, 1936:—Group I, $9.52; Group II, $9.40; Group III, $8.92; Group IV, $9.82; State $9.47; Palmer, $15.10.

6. Average Expenditure per Pupil in Average Membership for Support of Public Schools from Local Taxation, 1936:—Group I, $92.75; Group II, $78.10; Group III, $70.65; Group IV, $74.17; State, $87.03; Palmer, $65.55.

7. Average State Re-imbursement, 1936:—Group I, $7.51; Group II, $8.81; Group III, $15.91; Group IV, $30.59; State, $9.26; Palmer, $13.90.

8. Average Expenditure in Average Membership for Support of Public Schools from All Sources, 1936:—Group I, $100.80; Group II, $87.53; Group III, $87.33; Group IV, $133.25; State, $97.56; Palmer $79.94.

Palmer, which is in Group II, compared with average of each group and the State, reveals these relative fractional relationships:—Population—slightly less than State's average; Valuation — about four-ninths (4/9) of State's average; School Enrollment — slightly less than State's average; Valuation Per Pupil—about five elevenths (5/11) of State's average; Average Expenditure from Local Taxation per $1,000 Valuation—more than one-half (½) more than State's Average; Average Expenditure per Pupil from Local Taxation—$21.48 less than State's Average; Average State Re-imbursement—more than State's Average by $4.64; Average Expenditure per Pupil from all Sources—$17.62 less than State's Average.

The only expenditure above the State's average is in Expenditure per $1,000 Valuation, due to Palmer's valua-

tion being less than the average throughout the State. The smaller the valuation, the larger is the expenditure per $1,000 thereof, regardless of the high or low cost per pupil for education.

In the cost per pupil in average membership from all sources, Palmer stands lower than all four groups and the State.

It may be interesting to compare Palmer's rank in the State in per capita cost with that of nearby towns, picked solely because of propinquity, without regard as to their rank being higher or lower. There are thirty-three (33) such towns, exclusive of Palmer, ranging in population from 16, 684 to 137, with an average of 5, 284. There are three hundred fifty-five (355) towns and cities in the State; consequently, ranks may run from one (1) to three hundred fifty-five (355).

The towns and their respective rank in the State are:— Greenwich, 11; Holland, 12; Enfield, 38; Brimfield, 59; Longmeadow, 65; Wilbraham, 72; Wales, 89; Hampden, 94; Hardwick, 119; Brookfield, 126; Montague, 128; West Springfield, 130; East Longmeadow, 139; Belchertown, 153; Amherst, 155; West Brookfield, 162; Greenfield, 174; Barre, 182; Deerfield, 185; Ware, 203; Great Barrington, 221; North Brookfield, 225; Spencer, 227; East Brookfield, 243; Warren, 247; Monson, 255; Ludlow, 260; Palmer, 264; Southbridge, 280; Agawam, 299; Easthampton, 300; Orange, 315; Winchendon, 336; Athol, 339.

The average rank of these towns is 179; Palmer's rank is 264. Six (6) of them — including Palmer, there are thirty-four (34) towns—only rank lower.

The average cost per pupil from all sources ranges from Athol, $68.17, the lowest, to Greenwich, $197.06, the highest. The cost in some of the very nearby towns is:— Ware, 89.93; Monson, $83.64; Warren, $84.21; Brimfield,

$130.81; Ludlow, $83.27; Belchertown, 100.21; Wilbraham, $123.46; Wales, $115.95; Amherst, $99.89; North Brookfield, $86.97; Brookfield, $105.29; West Brookfield, $98.37; East Brookfield, $84.71; Palmer, $82.61.

ECONOMY

The School Department has been as economical as possible without too much damage to the boys and girls during the past six years.

This table will tell the story.

COMPARISON OF EXPENDITURES

Year	Expenditures
1925	$189,763.10
1926	176,284.15
1927	177,326.62
1928	173,715.30
1929	170,998.41
1930	176,080.86
1931	174,228.45
1932	157,331.31
1933	151,378.18
1934	151,159.00
1935	155,975.98
1936	155,995.48
1937	164,180.39

Another picture of the economy practiced is shown in this table which covers a twelve-year period:

Year	HIGH SCHOOL			ELEMENTARY			ALL SCHOOLS	
	Total Cost	Average Membership	Cost Per Pupil	Total Cost	Average Membership	Cost Per Pupil	Average Membership	Cost Per Pupil
1926	$45,323	276	$163	$113,647	1,933	$58.78	2,210	$75.60
1927	44,588	289	153	116,941	1,917	60.99	2,206	76.66
1928	46,532	286	162	115,058	1,828	62.93	2,105	82.03
1929	47,370	302	156	114,757	1,763	65,06	2,066	82.76
1930	50,937	353	144	115,543	1,718	67.23	2,072	84.95
1931	55,972	448	124	109,791	1,740	63.09	2,189	79.07
1932	51,793	498	103	98,727	1,765	55.91	2,264	69.48
1933	53,439	551	97	92,720	1,672	55.45	2,223	68.09
1934	55,152	557	95	89,068	1,515	58.77	2,092	72.22
1935	59,212	621	95	90,210	1,421	63.43	2,043	76.33
1936	67,129	696	96	82,384	1,247	66.06	1,943	80.27
1937	72,826	705	103	84,233	1,136	74.13	1,841	89.15

A further picture of economy is given in this comparison of Palmer's cost for fiscal year of 1936 with that of each Group and the State, based on average membership:

Group I	$100.80
Group II	87.53
Group III	87.33
Group IV	133.25
State	97.56
Palmer	79.94

Palmer's cost for the fiscal year of 1936 is $20.86 less than Group I; $7.59 less than Group II, her own group; $7.39 less than that of Group III; $53.31 less than that of Group IV; $17.62 less than that of the State.

Compared over a period of nineteen years, the average cost per pupil based on average membership for each Group, the State, and Palmer was: (see next page)

COST PER PUPIL

Year	Gr. I	Gr. II	Gr. III	Gr. IV	State	Palmer
1917	$47.68	$43.55	$46.20	$51.40	$46.82	$30.44
1918	52.25	46.39	50.21	*	*	34.35
1919	58.07	53.96	58.44	52.66	57.20	38.58
1920	73.65	67.78	71.64	69.19	72.12	44.99
1922	81.38	76.02	80.87	83.58	80.35	73.59
1923	85.13	78.40	82.79	86.58	83.65	77.55
1924	88.43	80.19	85.39	89.03	86.54	79.07
1925	90.09	82.72	88.78	92.88	88.52	78.87
1926	95.32	85.13	90.74	95.00	92.77	76.09
1927	100.19	87.53	92.34	97.24	96.72	81.77
1928	101.24	89.61	94.60	100.35	98.15	83.28
1929	103.61	91.91	97.40	102.13	100.50	85.84
1930	103.82	92.30	98.18	105.59	100.82	84.44
1931	103.01	93.11	97.14	105.94	100.38	80.08
1932	95.46	87.90	90.58	101.73	93.58	71.16
1933	88.36	82.20	85.34	98.31	87.09	73.05
1934	90.05	81.69	84.13	100.49	88.64	71.95
1935	99.56	84.50	86.06	126.86	95.79	76.42
1936	100.80	87.53	87.33	133.25	97.56	79.94
	$87.52	$78.55	$82.53	$94.01	$87.06	$69.55

*Missing in State Report.

Compare Palmer's average $69.55 — of the average costs for nineteen years with that of each group and the State. It is $17.72 less than that of Group I; $9.00 less than that of Group II, her own Group; $12.98 less than that of Group III; $24.46 less than that of Group IV; $17.51 less than that of the State.

On the basis of relative rank for the 355 towns and cities in the State, Palmer, for 22 years, had an average rank of 293.

For the fiscal year of 1936, on a per capita cost for support of schools from all sources on a net average membership basis, we ranked 264.

REIMBURSEMENTS

Our appropriation for 1937 was $164,240; our reimbursements were $26,861.49; the net amount to be raised by taxation was $137,318.90. This $26,861.49 is paid directly to the Town Treasurer and is not expended by the School Department.

CONCLUSION

The great hue and cry during these depression days is cost. The cost of public education has been discussed, locally and in distant places, a great deal. So much money has gone into relief that regular functions of town and city government—police, fire, streets, schools—have been expected to curtail even until it hurts.

Locally, the cost of education has never been high. Even the most ardent advocates of cutting who are at all fair admit this. Their desire is to lower tax rate and relieve real estate of its burden. They are correct in their desire to relieve real estate. Their method is not always correct. They should tackle the problem at its source. The schools do not cost too much; the method of taxation is wrong, antiquated, and archaic.

Years ago, real estate—land, buildings, cattle, horses, etc.—was the only way for the individual to invest his money. It was a tangible investment, easily apparent and, therefore, easily taxed, with no possibility of escape. Consequently, the tax on real estate came into existence and has, with persistency, continued to prevail as the main source of income to support local governmental functions.

The day has long been here when a change should be

made. Throw much of the burden on other taxable sources!

A recent recess State legislative committee has just suggested a sale tax of 2 per cent to handle relief. From this, Palmer, I believe, would profit to the extent of lowering its tax rate about $7.50.

A similar proposal for legislation by the Massachusetts Superintendents' Association would do the same for education. This latter proposal strikes me personally as the better, inasmuch as educational costs will, I hope, be more even, year by year, in their impact upon local costs. But, which ever method is adopted—and one should be, I feel—Palmer would profit greatly.

In my opinion, every taxpayers' organization and every citizen should back one or the other. Here is where real relief can be secured if the demand is sufficiently great.

No educational theories have been advanced. This report, similar to those of the past few years, has dealt with cost. Some of the material is repetitive, and should be, until a full and complete registration has been accomplished.

The kindly attitude and thoughtful appreciation of the public is deeply sensed and highly valued. Your financial support is greatly appreciated. You want good schools. We try our best to give them. May your support never fail us and may we always measure up to expectations!

Respectfully submitted,

CLIFTON H. HOBSON,

Superintendent of Schools.

Palmer, Massachusetts, January 14, 1938.

FINANCIAL STATEMENT FOR YEAR—1937

	APPROPRIATION	EXPENDED	BALANCE
Commercial	$ 8,595.00	$ 8,366.73	$ 228.27
Fuel and Light	7,460.00	7,401.58	58.42
Furniture and Funishings	750.00	691.35	58.65
General Expenses	7,669.00	7,554.41	114.59
Janitors' Salaries	10,331.18	10,435.40	—104.22
Maintenance of Buildings and Grounds	2,260.00	2,438.91	—178.91
Music, Manual Training and Drawing	2,100.00	2,087.72	12.28
Other Expenses	7,276.37	7,737.59	—461.22
Repairs	1,500.00	1,833.74	—333.74
Teachers' Salaries	97,698.45	95,570.69	2,127.76
Textbooks and Supplies	7,400.00	8,887.40	—1,487.40
Transportation	11,200.00	11,174.87	25.13
	$164,240.00	$164,180.39	$ 59.61

COST LESS REIMBURSEMENTS AND REVENUES RECEIVED AND RECEIVABLE

1937

*General School Fund	$21,272.45	
*Vocational School	215.62	
Tuition:		
*State Wards	2,522.70	
Towns	2,435.00	
Rentals	305.75	
Sale of Merchandise	109.97	$26,861.49
Expenditures	$164,180.39	
Reimbursements and Receipts	26,861.49	
Net Direct Cost		$137,318.90
Average Membership		1,841.55
Cost Per Pupil Based On Average Membership		$74.56**

* From State of Massachusetts.

** This, in reality, is the cost per pupil based on money raised by taxation. The appropriation was $164,240. A balance of $59.61 was unexpended, making the total expenditures $164,180.39. Our reimbursements and received and receivable revenues were $26,861.49. The amount spent, therefore, from money raised by taxation was $137,318.90.

Town Warrant

COMMONWEALTH OF MASSACHUSETTS

County of Hampden, Town of Palmer.

To either of the Constables of the Town of Palmer, in said County, GREETING:

In the name of the Commonwealth of Massachusetts, you are hereby required to notify and warn all the inhabitants of the Town of Palmer, qualified to vote in elections of town officers, to meet at the several polling places in said Palmer, designated by the Selectmen, to wit: In Precinct A, in the High School Gymnasium on Converse Street in the Depot Village; in Precinct B, at the Thorndike Grammar School in Thorndike; in Precinct C, at the Three Rivers Grammar School in Three Rivers, and in Precinct D, at the Bondsville Grammar School in Bondsville, on Monday, the seventh day of February, A. D. 1938, at six o'clock in the forenoon, then and there to give in their votes on one ballot to the precinct officers of the several voting precincts of said town, for the following officers, to wit: 3 Selectmen, a Town Treasurer, Collector of Taxes, 3 Auditors, 5 Constables, 3 License Commissioners, a Tree Warden, all for the term of one year; 1 Assessor, 1 Member of the Board of Public Welfare, 1 Member of the Board of Health, 1 Cemetery Commissioner, 2 Members of the Planning Board, and 2 Members of the School Committee, all for the term of three years.

The polls will be open at six o'clock in the forenoon and will be closed at five o'clock in the afternoon.

And you are further hereby required to notify and warn the inhabitants of said Palmer, qualified to vote in town affairs, to meet at the Town House at Four Corners in said Palmer, on Monday the fourteenth day of February, A. D. 1938, at seven o'clock in the evening, then and there to act on the following articles, viz:

Article 1. To choose a Moderator to preside at said meeting.

Article 2. To choose all other usual town officers.

Article 3. To act on the reports of the town officers.

Article 4. To raise money and make appropriations to defray expenses of the town for the ensuing year.

Article 5. To see if the town will vote to authorize the town treasurer, with the approval of the selectmen, to borrow money from time to time in anticipation of the revenue of the financial year beginning January 1, 1938, and to issue a note or notes therefor, payable within one year, and to renew any note or notes as may be given for a period of less than one year in accordance with Section 17 of Chapter 44 of the General Laws.

Article 6. To hear and act on reports of committees.

Article 7. To choose committees and give them instructions.

Article 8. To determine the manner and state the terms and conditions of collecting the taxes for the ensuing year, and fix the compensation of the collector of taxes.

Article 9. To see if the town will raise and appropriate money to convey pupils to and from public schools,

and instruct the school committee as to the manner of letting the contract for such conveyance.

Article 10. To see if the town will raise and appropriate money for the Young Men's Library Association, or take any action relative thereto.

Article 11. To see if the town will vote to raise and appropriate money for the observance of Memorial Day.

Article 12. To see what action the town will take in respect to lighting the streets and whether it will authorize the selectmen to make contract therefor, and raise and appropriate money for the same.

Article 13. To see what action the town will take in reference to the planting and preservation of shade trees.

Article 14. To see if the town will raise and appropriate money for the improvement of cemeteries.

Article 15. To see what action the town will take relative to suits and claims now pending against the town.

Article 16. To see if the town will appropriate money for the suppression of the gypsy, brown-tail and satin moths and elm tree beetles, and other insect pests.

Article 17. To see if the town will appropriate such sums of money as may be necessary to defray the cost of rent, janitor service and maintenance of the town offices in the Holbrook Building.

Article 18. To see if the town will vote to raise and appropriate the sum of $1000 to help defray the cost of maintaining the District Nurse.

Article 19. To see if the town will vote to maintain police in the several villages, authorize the selectmen to make rules and regulations for the government of all the police officers of the town, and raise and appropriate money for the same.

Article 20. To see if the town will raise and appropriate money to meet the town's share of the cost to the County of Hampden for providing adequate hospital care for consumptives under the provisions of Chapter 111 of the General Laws.

Article 21. To see if the town will raise and appropriate the sum of $75.00, or any sum, to be expended within the town under the direction of the Trustees for County Aid to Agriculture, for the promotion of boys' and girls' work in agriculture, home making and country life in the town, including agricultural demonstration work on land owned by the town, or owned by any resident of the town, in accordance with the provisions of Section 45 of Chapter 128 of the General Laws.

Article 22. To see if the town will appropriate money under the authority of Section 22 of Chapter 115 of the General Laws for the care of graves of persons who served in the Army, Navy or Marine Corps of the United States in time of war or insurrection and were honorably discharged from such service.

Article 23. To see what action the town will take in relation to sewers.

Article 24. To see what action the town will take in regard to sidewalks and curbing.

Article 25. To see if the town will raise and appropriate any sum of money to be paid to the Wing Memorial Hospital Association for the charitable purposes of said association in this town, or for the care and support in said hospital of persons wholly or in part unable to support or care for themselves, or take any action relative thereto.

Article 26. To see if the town will vote to authorize the Treasurer, with the approval of the Selectmen, to

borrow money as permitted by law to meet any appropriations made or expenses incurred under any of the articles of this warrant.

Article 27. To see if the town will vote to appropriate any sum of money for the granting of adequate assistance to deserving citizens of the town in need of relief and support sixty-five years of age or over under the provisions of Chapter 118A of the General Laws, and for expenses to be incurred in connection with the granting of such assistance, or take any action relative thereto.

Article 28. To see if the town will raise and appropriate any sum of money to provide and maintain quarters for Edward T. Goodreau Post, No. 1813, Veterans of Foreign Wars of the United States for the year 1938.

Article 29. To see if the town will authorize the school committee to appoint any member thereof to the office or position of school physician and determine and fix the salary of any such appointee under the provisions of Section 4A of Chapter 41 of the General Laws.

Article 30. To see if the town will vote to raise and appropriate any sum or sums of money to enable the town to cooperate with the Federal Government in unemployment relief and other projects of direct or indirect benefit to the town, or its inhabitants or take any action relative thereto.

Article 31. To see if the town will vote to purchase or lease any land or buildings for use as a town barn or yard, appropriate any sum of money therefor and raise said sum by taxation or otherwise, or take any action relative thereto.

Article 32. To see if the town will vote to authorize the selectmen to sell, after first giving notice of the time and place of sale by posting such notice of sale in some

convenient and public place in the town fourteen days at least before the sale, property taken by the town under tax title procedure provided that the selectmen or whomsoever they may authorize to hold such auction may reject any bid which they deem inadequate, or take any action relative thereto.

Article 33. To see what action the town will take relative to the care and preservation of the Memorial Approach to the High School, the plot of land at Shearer's Corner upon which the General Knox Marker is located and the memorial plots in the several villages of the town.

Article 34. To see if the town will vote to raise and appropriate the sum of $2500.00 to complete the improvement of the Thorndike-Three Rivers Road, between the Ware River Railroad crossing near No. 1 Mill, so-called, and St. Mary's Church in Thorndike, said amount to be used in conjunction with any money which may be allotted by the State or County, or both, for this purpose, or take any other action in relation thereto.

Article 35. To see if the town will appropriate, and raise by taxation or otherwise, the sum of $15,000 for the construction of a new bridge, with necessary approaches, over the Ware River, at or near the site of the Dutton Bridge, so-called, said amount to be used in conjunction with any money which may be allotted by the State or County, or both, for this purpose, or take any other action in relation thereto.

Article 36. To see if the town will raise and appropriate the sum of $1,000 for the maintenance and repair of Chapter 90 Roads, so-called, said amount to be used in conjunction with any money which may be allotted by the State or County, or both, for this purpose, or take any other action in relation thereto.

Article 37. To see if the town will vote to accept the following perpetual care funds which have been given to

it during the past year: Louis R. Wheeler $100; Ellen S. Leach $100; William J. Thompson $50; Fred K. Thayer $50; Elizabeth Holden Pope $200; Ethel R. Weeden $192.83; Edward B. Sparrow $50; Mattie A. Jencks $50; Charles E. Trout $100.

Article 38. To see if the town will raise and appropriate money for the improvement of highways as follows: (a) Oil and otherwise improve Baptist Hill Road; (b) Resurface and oil the Ware-West Warren Road; (c) Resurface Main Street, in the Depot Village, between Central and Thorndike Streets, and remove the rails therefrom; (d) Improve Main Street, Thorndike, between the new bridge and Church Street; (e) Harden or otherwise improve Smith Road, so-called, near Lake Thompson, from a point opposite the driveway leading to the house of Christen Christensen to the driveway opposite the home of Mrs. Alice Swanson.

Article 39. To see if the town will vote to accept the provisions of Section 48 of Chapter 31 of the General Laws placing the regular or permanent members of the police force under civil service.

Article 40. To see if the town will vote to fix the term of office of its selectmen at three years, and at the next annual meeting elect one selectman for the term of one year; one selectman for the term of two years, and one selectman for the term of three years, and at each annual meeting thereafter elect one selectman for the term of three years.

Article 41. To see if the town will vote to install and maintain additional electric lights as follows: (a) 1 light at the end of Hobbs Street, Thorndike; (b) 1 light on Longview Road in the Depot Village; (c) 1 light on the Bondsville-Thorndike Road, between Pine Street and South High Street in Bondsville; (d) 2 lights on

Maple Terrace, Three Rivers; (e) 1 light on Springfield Street, Three Rivers, near property of Joseph Jaworek; (f) 1 light on Foster Street, Depot Village, near the Episcopal Church; (g) 1 light on Thorndike Street, Depot Village, between St. Thomas' Church and property of George A. Moore.

Article 42. To see if the town will vote to repair the Summer Street Bridge in Thorndike over the Massachusetts Central Railroad Company's property, raise and appropriate any sum of money therefor or take any action relative thereto.

Article 43. To see if the town will raise and appropriate money for the purchase of a tractor for the use of the highway department or take any action relative thereto.

Article 44. To see if the town will raise and appropriate the sum of $1400, or any sum, to repair the steam shovel and steam roller.

Article 45. To see if the town will appropriate money, to be expended in the discretion and under the direction of the selectmen, for the repair and maintenance of the clock in the Universalist Church tower in the Depot Village, or take any action relative thereto.

Article 46. To see if the town will raise and appropriate money for eyeglasses and spectacles for school children eighteen years of age or under who are in need thereof and whose parents or guardians are financially unable to furnish the same, under the provisions of Clause 40 of Section 5 of Chapter 40 of the General Laws.

Article 47. To see if the town will authorize the selectmen, in the name and behalf of the town, to procure a lease of the present offices now used by the town in the Holbrook Building on Main Street in the Depot Village

for a term not exceeding ten years, agree upon the provisions of the lease and execute the same, or take any action relative thereto.

Article 48. To see if the town will vote to accept the bequest of $100.00 given to it in the will of Mary E. Barton, deceased, for the perpetual care and maintenance of the John M. Barton Lot in Oak Knoll Cemetery in the Depot Village of said Palmer, or take any action relative thereto.

Article 49. To see if the town will vote to raise and appropriate any sum of money for the operation and maintenance of the Legion Field and the Eager Playground in the Depot Village, or take any action relative thereto.

Article 50. To see if the town will vote to construct an improved way in Brown Street, in the Depot Village, provided the same shall be accepted and allowed by the town under Article 51 of this warrant, and raise and appropriate any sum of money therefor, or take any action relative thereto.

Article 51. To see if the town will accept and allow a town way in the Depot Village, as shown on plan entitled "Plan Showing Extension of Brown Street, Depot Village, Palmer, Mass. as Laid Out by the Selectmen," dated Jan. 14, 1938, prepared by Nathaniel Clapp, C. E., as laid out by the Selectmen, according to the following description:

Beginning at a point to be marked with a concrete bound on the northeasterly line of North Main Street about one hundred ninety-nine and 28/100 (199.28) feet northwesterly from the northwesterly line of King Street as relocated in 1935, being also North 64° 17′ West one hundred thirteen and 79/100 (113.79) feet from a drill hole in the concrete walk marking an angle point in said north-

easterly line of North Main Street, and running thence WESTERLY and NORTHERLY along the arc of a circle having a radius of ten (10) feet (and being tangent to said street at said point of beginning) a distance of fourteen and 88/100 (14.88) feet to a point; thence NORTH 21° 00′ EAST three hundred fourteen and 98/100 (314.98) feet, more or less, to a point; thence NORTHERLY and EASTERLY along the arc of a circle having a radius of fifteen (15) feet (and being tangent to the last described course at the last mentioned point) a distance of twenty-three and 56/100 (23.56) feet to a point of tangency with the southerly line of Highland Avenue; thence NORTH 69° 00′ WEST along said Highland Avenue sixty-five (65) feet to a point to be marked with a concrete bound; thence SOUTH 21° 00′ WEST parallel to and fifty (50) feet distant from the easterly line of the herein described street a distance of three hundred twenty-six and 26/100 (326.26) feet, more or less, to a point to be marked by a concrete bound; thence SOUTHERLY and WESTERLY along the arc of a circle having a radius of ten (10) feet (and being tangent to the last described course at the last mentioned concrete bound) a distance of fifteen and 71/100 (15.71) feet to a point of tangency with the northeasterly line of said North Main Street at a point to be marked with a concrete bound; thence SOUTH 68° 59′ EAST along said North Main Street twenty-four and 59/100 (24.59) feet to an angle in said street line; thence SOUTH 64° 17′ EAST along said North Main Street forty-four and 76/100 (44.76) feet to the point of beginning. Said town way is laid out fifty (50) feet in width, with curved intersections, from Highland Avenue to North Main Street, over land of Francis B. Barton, E. Robert Barton and Mollie B. Reed, and is a continuation of Brown Street as now laid out, and is to be known as Brown Street.

Article 52. To see if the town will accept and allow

a town way in the Village of Three Rivers, as shown on plan entitled "Plan showing Layout of Maple Terrace, Three Rivers, Palmer, Mass., as Laid Out by the Selectmen", dated Jan. 12, 1938, prepared by Nathaniel Clapp, C. E., as laid out by the Selectmen, according to the following description:

Beginning at a point on the westerly side of Maple Street about one hundred ninety-seven (197) feet southerly from the corner of Springfield Street, so-called, at land of Walter and Annie Ritchie, and running thence SOUTHERLY and WESTERLY on said Ritchie land along the arc of a circle having a radius of twenty (20) feet a distance of thirty-one and 50/100 (31.50) feet to a point 0.5 feet northerly from said Ritchie's southerly line, said point to be marked by a concrete bound; thence SOUTH 66° 41′ WEST along said Ritchie land and land of Joseph P. T. and Bernadette I. Belanger a distance of two hundred twenty-three and 40/100 (223.40) feet to a point to be marked by a concrete bound; thence SOUTH 22° 45′ EAST along land of Dennis J. and Agnes Horgan, land of Jessie M. Patterson, land of Delia M. and Anna C. Lane, and land of Edward J. and Genevieve Redmond, a distance of three hundred seventy-four and 6/10 (374.6) feet, more or less, to a point to be marked with a concrete bound; thence SOUTHERLY and EASTERLY along the arc of a circle having a radius of thirty (30) feet and being tangent to the last described course at the bound just mentioned, a distance of forty-six and 82/100 (46.82) feet to a point of tangency with the northerly line of land of Frank Chudy; thence continuing along said circular arc of thirty (30) feet radius, a distance of eighty-two and 21/100 (82.21) feet, more or less, along land of Harold A. and Hattie E. Chamberlin to a point forty-two (42) feet easterly from the last described straight course; thence NORTH 22° 45′ WEST along said Chamberlin's land and land of Walter K. Woj-

cik and land of William T. Cole a distance of three hundred two and 67/100 (302.67) feet, more or less, to a point forty-two (42) feet distant from the westerly side of the herein described layout; thence NORTHERLY and EASTERLY along the arc of a circle having a radius of fifteen (15) feet and being tangent to the last described line at the last mentioned point a distance of twenty-three and 41/100 (23.41) feet to a point thirty (30) feet from the northerly side of the herein described layout; thence NORTH 66° 41′ EAST along said Cole land and land of Frank and Wiktoryja Chudy thirty (30) feet from and parallel with said northerly line of this layout a distance of one hundred sixteen and 8/100 (116.8) feet, more or less, to a point; thence NORTH 49° 59′ EAST along said Chudy's land a distance of twenty and 88/100 (20.88) feet, more or less, to a point twenty-four (24) feet from the northerly line of this layout; thence NORTH 66° 41′ EAST along said Chudy's land parallel to and twenty-four (24) feet from said northerly line (second course) of this layout a distance of thirty and 33/100 (30.33) feet, more or less; thence EASTERLY and SOUTHERLY along the arc of a circle having a radius of twenty (20) feet a distance of thirty-one and 33/100 (31.33) feet to a point of tangency with the first-mentioned westerly line of Maple Street; said last mentioned point being SOUTH 23° 34′ EAST a distance of sixty-four and 00/100 (64) feet from the point of beginning.

All bearings given in this description are based on bearings shown on plan entitled "Plan of Property of Otis Company" dated Nov. 2, 1936 prepared by Wm. I. Thompson, C. E., Worcester, Mass., recorded with Hampden County Deeds. Said town way is laid out over land of Walter and Annie Ritchie, Joseph P. T. and Bernadette I. Belanger, Dennis J. and Agnes Horgan, Jessie M. Patterson, Delia M. and Anna C. Lane, Edward J. and

Genevieve Redmond, Harold A. and Hattie E. Chamberlin, Walter K. Wojcik, William T. Cole and Frank and Wiktoryja Chudy, and is to be known as Maple Terrace.

Article 53. To see if the town will vote to construct an approved way in Maple Terrace, in the Village of Three Rivers, provided the same shall be accepted and allowed by the town under Article 52 of this warrant, and raise and appropriate any sum of money therefor, or take any action relative thereto.

Article 54. To see if the town will vote to repair the canal bridges in Main and Church Streets, in the Village of Thorndike, raise and appropriate any sum of money therefor, or take any action relative thereto.

Article 55. To see if the town will vote to raise and appropriate any sum of money for repairing the sidewalk in front of the Midura Block on Main Street in the Depot Village.

Article 56. To see if the town will appropriate and transfer from the balance in the 1936 Account for the Construction of the Thorndike-Three Rivers Road, the following sums of money to the accounts hereinafter specified to take care of overdrafts: (a) $1790.71 to the Park Street Road Account; (b) $157.60 to the Bondsville Road Account; (c) $74.20 to the Whipples Bridge Account.

Article 57. To see if the town will authorize the Selectmen to appoint an Industrial Committee consisting of five or more members.

Article 58. To see if the town will vote to direct all departments to make an itemized monthly financial statement and submit the same to the Finance Committee for its information and use.

Article 59. To see if the town will vote to appoint a

committee to supervise all purchases of each town department and provide that all purchases of over $25.00 be submitted for bids.

Article 60. To see if the town will vote to appoint a committee to consider the matter of handling of town purchasing and submit its recommendations at a future meeting.

Article 61. To see if the town will vote to pay a salary to the members of the Board of Public Welfare chosen to serve in the division of Old Age Assistance, in addition to the salary received by them as members of said Board of Public Welfare, fix the amount thereof, raise and appropriate any money for the same, or take any action relative thereto.

Article 62. To see if the town will vote to accept and allow an alteration and relocation of Calkins Road, as made by the Selectmen, as shown on a set of plans entitled "Plan Showing Calkins Road, Palmer, Mass. as Relocated by the Selectmen 1938", dated Jan. 15, 1938, and prepared by Nathaniel Clapp, C. E., said road as altered and relocated being fifty (50) feet in width, extending twenty-five (25) feet on each side of the center line hereinafter described, except for widening at its intersection with the Springfield Road and the Palmer-Three Rivers Road, said center line of location being described as follows:

Beginning at Station 108+16.3 on the base line of the 1922 county layout of said Springfield Road as shown on plans of the Massachusetts Department of Public Works, said point being Station 0+00 of the present layout of Calkins Road, and running thence North 4° 58′ West one hundred fifty-three and 9/10 (153.9) feet to a point of curve; thence curving to the left along the arc of a circle having a radius of one thousand six hundred

sixteen and 71/100 (1616.71) feet a distance of three hundred sixteen and 97/100 (316.97) feet to a point of reverse curve; thence curving to the right along the arc of a circle having a radius of six hundred (600) feet a distance of three hundred eighty-one and 35/100 (381.35) feet to a point of tangent at Station 8+52.22; thence North 20° 13′ East three hundred eighty-seven (387) feet to a point of curve; thence curving to the left along the arc of a circle having a radius of fifteen hundred (1500) feet a distance of four hundred seventy-seven and 78/100 (477.78) feet to a point of tangent; thence North 1° 58′ East four hundred thirty-nine and 6/10 (439.6) feet to an angle point; thence North 5° 05′ East two hundred ninety-three and 1/10 (293.1) feet to a point of curve at Station 24+49.70 near the house of Howard Calkins; thence curving to the right along the arc of a circle having a radius of eight hundred (800) feet a distance of seven hundred fifty and 4/10 (750.4) feet to a point of reverse curve; thence curving to the left along the arc of a circle having a radius of eight hundred one and 59/100 (801.59) feet a distance of four hundred fifty-nine and 58/100 (459.58) feet to a point of compound curve; thence curving to the left along the arc of a circle having a radius of ten hundred forty-seven and 79/100 (1047.79) feet a distance of nine hundred fifty-two and 93/100 (952.93) feet to a point of tangent at Station 46+12.61 near the house of Antonio Kempisty; thence North 26° 07½′ West four hundred eighty and 2/10 (480.2) feet to an angle point; thence North 15° 46′ West five hundred fifty-eight and 3/10 (558.3) feet to a point of intersection (Station 56+51.11) with the center line of location of the first course of the Palmer-Three Rivers Road, as relocated by the Commissioners of Hampden County in 1897, said point being South 42° 12′ East about 48 feet from the point of beginning of said 1897 county relocation. All bearings recorded above are computed

from bearings on said plan of said 1922 layout of said Springfield Road. All courses above described are on the center line of location with side lines twenty-five (25) feet distant therefrom on each side, except as follows: At the intersection of Calkins Road with Springfield Road the westerly side line of Calkins Road runs from a point of compound curve opposite Station 1+53.90 southerly and westerly along the arc of a circle having a radius of eighty-two and 8/10 (82.8) feet a distance of one hundred fifty-nine and 7/10 (159.7) feet to a point of tangency with the northerly side line of Springfield Road; the easterly side line runs from a point of compound curve opposite Station 1+53.90 southerly and easterly along the arc of a circle having a radius of one hundred seventy-two and 6/10 (172.6) feet a distance of two hundred thirty-eight and 2/10 (238.2) feet to a point of tangency with the northerly side line of said Springfield road. At the intersection of Calkins Road with Palmer-Three Rivers Road the Westerly side line of Calkins Road runs from a point of curve opposite Station 55+39.78 northwesterly along the arc of a circle having a radius of three hundred sixty (360) feet a distance of two hundred twenty-five and 78/100 (225.78) feet to a point of tangency with the southerly line of Palmer-Three Rivers Road; the easterly side line runs from a point of curve opposite Station 54+59.50 northerly and easterly along the arc of a circle having a radius of twenty (20) feet a distance of fifty-three and 60/100 (53.60) feet to a point of tangency with the southerly line of said Palmer-Three Rivers Road; the angle and curve points of the side lines are marked with wooden stakes which are to be replaced with concrete bounds; the above described road is bounded from south to north on the westerly side by land of John B. Trombley and Eva May Henry; Wickwire Spencer Steel Corporation, John B. Trombley and Eva May Henry; Lester W. and Lillian Calkins; Frank E.

Leach; Peter T. and Eva C. Ditto; Leo J. and Aurore Smart; land formerly of Helen A. Jones, now supposed to belong to George B. Cheney, and John Winer; from south to north on the easterly side by land formerly of A. W. Lincoln heirs, now supposed to belong to Florence L. Washburn; Wickwire Spencer Steel Corporation; Rufus F. and Ivis G. Miller; Howard L. Calkins; Peter T. and Eva C. Ditto; Ruby E. Bemis; Stephen E. and Melvina Blanchard; Antonio and Katarzyna Kempisty; the above described layout is made in part within the 1793 county highway layout of this highway; in part over land of the above mentioned abutters, and in part over land subject to agreement with Mary A. Curtis, and is shown on said set of plans entitled "Plan Showing Calkins Road, Palmer, Mass. as Relocated by the Selectmen 1938"; to see if the town will vote to take in fee, for highway purposes, such tracts of land contained within the above described alteration and relocation as may not be conveyed by the owners thereof to the town, and raise and appropriate any sum of money for the purpose of taking said lands and paying compensation therefor to the owners thereof.

Article 63. To see if the town will raise and appropriate the sum of $10,000 to complete the improvement of the Palmer-Bondsville Road, from Shearer's Corner to Four Corners, said amount to be used in conjunction with any money which may be allotted by the State or County, or both, for this purpose, or take any other action in relation thereto.

And you are hereby directed to serve this warrant by posting up attested copies thereof in some one public place in each of the four villages of the town, known as the Depot Village, Thorndike, Three Rivers and Bondsville, seven days at least before the holding of said meet-

ing and by publishing an attested copy thereof in at least two issues of the Journal-Register, a newspaper published in said Palmer, the first publication to be not less than seven days before the holding of said meeting.

Hereof fail not and make due return of this warrant, with your doings thereon, to the Town Clerk, at or before the holding of said meeting.

Given under our hands this seventeenth day of January, A. D. 1938.

WILLIAM F. GRISWOLD
AUGUST AMMANN
HARRISON W. THOMPSON
Selectmen of Palmer

A true copy, Attest:

MICHAEL COLLINS
Constable of the Town of Palmer.

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